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MAR 22 1966

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AUDITOR OF ACCOUNTS'
ANNUAL REPORT
OF THE
RECEIPTS AND EXPENDITURES
OF THE
CITY OF BOSTON AND THE COUNTY OF SUFFOLK,
STATE OF MASSACHUSETTS,
FOR THE FINANCIAL YEAR
1870-71.

(No. 59 OF THE SERIES.)

MAY 1, 1870, TO APRIL 30, 1871.
(BOTH INCLUDED.)

CITY DOCUMENT No. 50.



BOSTON:
ALFRED MUDGE & SON, CITY PRINTERS, 34 SCHOOL STREET.
1871.

HJ9013
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1870/71

DOCUMENTS
DEPT.

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CITY OF BOSTON.

In Common Council, May 11, 1871.

ORDERED, That the Annual Report of the Auditor of Accounts, for the financial year 1870-71, be submitted in print, and that five thousand copies thereof be printed; that four thousand copies be retained in the custody of the Auditor, at City Hall, for distribution, and that the remainder be placed in the several Police Station Houses, also for distribution; and further, that public advertisement be made of the fact, in the newspapers, that said reports have been placed in the Auditor's Office, City Hall, and in the several Police Station Houses, for distribution, where the citizens may obtain them on application.

Sent up for concurrence.

D. L. WEBSTER, *President, pro tem.*

In Board of Aldermen, May 15, 1871.

Concurred.

CHARLES E. JENKINS, *Chairman.*

Approved, May 16, 1871.

WM. GASTON, *Mayor.*

NJ 9013: A9
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1870-1871

Municipal Finance

Auditor Dosto

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Redemption of the Debt." The Board of Commissioners on the Sinking Funds, created by the ordinance, as now constituted, consists of the Mayor, William Gaston (Chairman); the City Treasurer, F. U. Tracy; the Auditor of Accounts, Alfred T. Turner (Secretary); the Chairman of the Joint Committee on Accounts, Alderman Henry L. Pierce; the Chairman of the Committee on Finance on the part of the Common Council, Wm. Pope; Newton Talbot and John O. Peor, elected by the City Council from the citizens at large. The Board was organized February 15, 1871, and the control of the sinking funds for the payment of the City Debt, assumed by them in accordance with the terms of the ordinance by which they were created. By the terms of the ordinance, no balances remain in the City Treasury, proper, belonging to the Board of Commissioners on the Sinking Funds. The funds remaining in the Treasurer's hands as reported by him, are the actual balances belonging to the various undertakings for which appropriations have been made and which remain uncompleted. One of the first steps taken by the Board of Commissioners was to notify the City Council that there would be no taxation required, on account of the debt of nearly \$24,000,000, as it existed at the date of their communication February 27, 1871, and only a tax of \$77,625 this year, on account of loans authorized but not then negotiated, being a saving on account of taxation for the payment of the debt, as compared with the previous year, of \$641,375. The balances of the business of 1870-71, paid by the City Treasurer to the Board of Commissioners on the Sinking Funds, will relieve taxation entirely on the capital of the debt next year, with a surplus for said board to purchase old or new debt as they shall determine.

The aggregate debt of the city of all kinds, April 30, 1871, was funded \$26,472,916.80 (including a renewal of a Water Loan of \$688,000, as authorized by the City Council); unfunded, \$193,519.93; total, \$26,666,436.73. The means on

hand for the redemption of said debt at maturity are as follows: sinking funds, \$10,711,259.83; bonds in the Treasury secured by lands sold for which said bonds were given, betterment and other bonds, \$921,700.08; total, \$11,632,959.91. Net debt, \$15,033,476.82. This shows an increase of the gross debt of \$4,848,024.80, and of the *net* debt of \$2,430,896.14, since April 30, 1870. The sinking funds show a net increase of \$2,555,309.20, and there has been a decrease of the bonds on hand compared with April 30, 1870, of \$137,181.54.

The total assessment of CITY and COUNTY TAXES for 1870, to meet the deficiency in the income during the financial year 1870-71, and to pay the State Tax levied on the city of Boston was

| | |
|-------------------------------|----------------|
| | \$9,050,419 82 |
| Additional bills by omission, | 1,780 33 |
| Supplementary bills, | 641 06 |

\$9,052,841 21

Tax payments into the City Treasury, to April 30, 1871,

| | |
|--------------|----------------|
| | \$8,209,467 12 |
| Abatements, | 143,308 66 |
| Outstanding, | 700,065 43 |

\$9,052,841 21

During the summer of 1870, a census of the city was taken by the United States authorities, by which it appears that our population at that time was 250,526, a number much below that estimated in the Auditor's last report, and not up to what it is thought it would have been had the census been taken late in the fall of the year, when that portion of our citizens who enjoy the summer months in the country, would have been at home. The increase of our population by this census is 19,059 since 1865, and 37,718 since 1860.

THE DEBT OF THE CITY.

The sterling loan of £800,000, negotiated by the Treasurer in London, in January, 1870, with Messrs. Baring Bros. & Co., at 87 per cent, netted the Treasury in currency \$3,823,415.89.

| | |
|---|-----------------|
| The amount of the <i>funded</i> debt of the City, of all kinds, May 1, 1870, was | \$18,687,350 91 |
| Add amount of Bonds issued on account of City and Water Loans, during the year 1870-71, | 8,761,415 89 |
| | <hr/> |
| | \$27,448,766 80 |

| | |
|---|------------|
| Less amount of debt paid during the year 1870-71, | 975,850 00 |
| | <hr/> |

| | |
|---|-----------------|
| Total <i>funded</i> debt of the City, April 30, 1871, | \$26,472,916 80 |
|---|-----------------|

| | |
|--|------------|
| Add unfunded debt, being advances made by the Treasurer on loans authorized by City Council, but not negotiated, | 193,519 93 |
| | <hr/> |

| | |
|---|-----------------|
| Total <i>funded</i> and <i>unfunded</i> debt, April 30, 1871, | \$26,666,436 73 |
| | <hr/> <hr/> |

The indebtedness, as stated above, the Auditor classifies as follows, viz.:—

| | |
|---|-----------------|
| City Debt, proper, | \$14,666,690 09 |
| Water Debt (net cost of the Water Works), | 9,219,896 64 |
| War Debt, | 1,914,500 00 |
| Roxbury Debt, | 663,850 00 |
| Dorchester Debt, | 201,500 00 |
| | <hr/> |
| Total, as above, | \$26,666,436 73 |
| | <hr/> <hr/> |

The Water Loans outstanding April 30, 1871, amount to \$6,482,711 11; but the real debt of the Water Works is shown by the excess of the expenditures for said works over the revenue derived from the same, which is, as stated above, \$9,219,896.64.

THE MEANS ON HAND FOR PAYING THE DEBT.

| | |
|---|------------------------------|
| Cash in charge of the Board of Commissioners on the Sinking Funds, | \$2,806,384 83 |
| Six per cent certificates of indebtedness of the City of Boston, belonging to the "Board of Commissioners on the Sinking Funds," | 7,861,675 00 |
| Public Land Bonds and Mortgages in the hands of the Treasurer, secured on lands purchased of the City, all payments on which are made to the Board of Commissioners on the Sinking Funds, | 664,128 90 |
| Street improvement, and other Bonds, | 257,571 18 |
| Remitted to London to redeem £8,000 of the Sterling Loan | 43,200 00 |
| Total redemption means, April 30, 1871, | <u>\$11,632,959 91</u> |
| Total redemption means, April 30, 1870, | <u>9,215,831 25</u> |
| Increase of means in 1870-71, | <u><u>\$2,417,128 66</u></u> |

THE NET DEBT OF THE CITY.

| | |
|---|------------------------------|
| Total <i>funded</i> and <i>unfunded</i> Debt, of all descriptions, of the City of Boston, April 30, 1871, | \$26,666,436 73 |
| Total means on hand for paying the same, April 30, 1871, | <u>11,632,959 91</u> |
| Net Debt of the City, April 30, 1871, | <u>\$15,033,476 82</u> |
| Net Debt of the City, April 30, 1870, | <u>12,602,580 68</u> |
| Increase of the <i>net</i> Debt, | <u><u>\$2,430,896 14</u></u> |
| The increase of the <i>Gross</i> Debt during the year, was | \$4,848,024 80 |
| The increase of means for the redemption of the debt during the year, | <u>2,417,128 66</u> |
| Net increase of the Debt, as above, | <u><u>\$2,430,896 14</u></u> |

THE EXPENDITURES.*CITY OF BOSTON.*

| | |
|---|-----------------|
| Ordinary expenses, which includes the interest, premium and exchange paid on the entire debt of the city (\$1,500,433.36), | \$6,894,042 49 |
| Laying out and building new streets and widening old ones, not included in the annual appropria- tions for such objects, | 2,016,062 94 |
| State Tax, | 933,775 00 |
| Water Debt, redeemed, | 688,000 00 |
| Erecting new school-houses and purchasing land for same, | 443,679 71 |
| Fort Hill Improvement, | 383,963 31 |
| Suffolk-street District, | 341,484 08 |
| Chestnut Hill Reservoir, | 329,957 80 |
| Temporary City Loans, redeemed, | 326,000 00 |
| Water Works, Dorchester, | 237,298 71 |
| East Boston Ferries, | 212,645 90 |
| City Debt, redeemed, | 203,200 00 |
| Water Works, Boston Highlands, | 105,088 38 |
| Soldiers' Relief, | 96,564 20 |
| Roxbury Debt, redeemed, | 72,650 00 |
| Church-street District, | 62,000 17 |
| Mount Washington Avenue Bridge, | 60,025 94 |
| Militia Bounty, | 46,285 50 |
| Erecting new buildings and purchasing land for same, | 36,566 08 |
| Chestnut Hill Driveway, | 24,751 02 |
| Dorchester Debt, redeemed, | 12,000 00 |
| | <hr/> |
| | \$13,526,041 23 |
| The Treasurer's payments, in addition to the reg- ular expenditures on account of the City of Bos- ton, as given above, were, to the Commissioners on the Sinking Funds, | 5,844,934 99 |
| | <hr/> |
| | \$19,370,976 22 |
| | <hr/> |

AUDITOR'S REPORT.

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COUNTY OF SUFFOLK.

| | |
|--|---------------------|
| Court Expenses, including Jurors' and Witnesses' Fees, Salaries of Sheriff, Assistant Clerks of Courts, and Constables, Printing and Stationery, | \$197,045 51 |
| Jail Expenses, Salaries of Officers, Repairs, keeping and feeding prisoners, | 31,334 24 |
| Repairs, care and lighting of, fuel and furniture for Court House and Probate Building, | 18,942 78 |
| Coroners' Inquests and Views, | 6,295 30 |
| Miscellaneous, | 18,724 55 |
| | <u>\$272,342 38</u> |

REVENUE.

CITY OF BOSTON.

| | |
|--|------------------------|
| Taxes of 1870, | \$8,209,467 12 |
| “ “ 1869, and previous years, | 458,085 38 |
| “ Corporation, received from State of Massachusetts, | 436,826 78 |
| “ Received from town of Hyde Park proportion of State Tax, | 2,102 54 |
| City Loans, | 7,322,415 89 |
| Temporary City Loans, | 326,000 00 |
| Water Loans and renewal of loan of 1848 due this year (\$688,000), | 1,439,000 00 |
| Water Works, Rates, etc., | 782,610 00 |
| From the several Departments, | 751,056 94 |
| Public Land Bonds, belonging to the Sinking Fund, | 237,663 94 |
| State of Massachusetts Soldiers' Relief payments, 1869, | 99,043 00 |
| Interest on Bank Balances, Taxes, and Public Land Bonds, | 227,213 54 |
| Militia Bounty, | 46,285 50 |
| School Fund, | 12,015 14 |
| Carried forward, | <u>\$20,349,785 72</u> |

| | |
|--|-----------------|
| <i>Brought forward,</i> | \$20,849,785 72 |
| Public Land sales and rents, | 10,132 75 |
| Town of Dorchester, | 11,671 15 |
| Albany Street bridge, received from Boston and Albany R. R. Co. proportion of cost, | 10,857 50 |
| Dog Fund, received for licenses granted, | 7,327 00 |
| Station House, Ward 8, instalments on estates sold, | 1,600 00 |
| Station House, Ward 13, instalments on estates sold, | 1,555 00 |
| Assessing and Collecting State Bank Tax, | 1,257 82 |
| City of Roxbury, | 1,046 53 |
| Peddlers' Licenses, | 879 00 |

Amounts received on account of the various street widenings, for estates sold and betterments: —

| | | |
|---------------------|-------------|------------|
| Tremont street, | \$91,643 72 | |
| Devonshire street, | 72,182 46 | |
| Oliver street, | 32,247 09 | |
| Federal street, | 21,273 51 | |
| Eliot street, | 14,060 00 | |
| Avon place, | 12,935 87 | |
| Boylston street, | 7,600 00 | |
| Broadway extension, | 2,489 00 | |
| Dover street, | 930 00 | 255,361 65 |

Amount received on account of the "Consolidated Street Improvement Fund": —

| | | |
|------------------------------|-------------|------------------------|
| Fort Hill Improvement, | \$18,467 90 | |
| Atlantic avenue, | 10,898 00 | |
| Hanover street, | 32,975 00 | |
| Hanover street, No. 2, | 30,690 73 | 93,031 63 |
| Church-street District Fund, | | 20,835 04 |
| Suffolk-street District " | | 7,518 67 |
| Scollay's Building " | | 735 00 |
| | | <u>\$20,773,594 46</u> |

COUNTY OF SUFFOLK.

| | |
|--|---------------------|
| From Fines and Costs collected in the Criminal Courts of the County, by the Sheriff at the Jail, the Master of the House of Correction, and the Superintendent of the House of Industry, | \$138,700 88 |
| From Fees paid in by the Clerks of the Civil Courts of the County, | 6,121 88 |
| Miscellaneous, | 76 99 |
| | <u>\$144,899 25</u> |

EXPENSES OF THE DEPARTMENTS.

The *regular* expenditures of the principal departments of the city, for the financial year 1870-71, are given below, including the salaries of all officers attached to each, compared with those of the year previous, viz.:—

CITY HOSPITAL.

| | 1870-71. | 1869-70. |
|---|--------------|-------------|
| Expenses, | \$101,290 00 | \$98,978 16 |
| Income, 1870-71, \$5,686 88; 1869-70, \$4,206 99. | | |

FIRE DEPARTMENT.

| | 1870-71. | 1869-70. |
|--------------------------|---------------------|---------------------|
| Expenses and Salaries, | \$333,891 00 | \$286,275 29 |
| Fire-Alarm Department, | 51,964 00 | 24,837 67 |
| Repair of Engine Houses, | 32,652 21 | 33,445 68 |
| | <u>\$418,507 21</u> | <u>\$344,558 64</u> |

Income, 1870-71, \$3,810 78; 1869-70, \$1,729 83.

HEALTH DEPARTMENT.

| | 1870-71. | 1869-70. |
|---|--------------|--------------|
| Expenses and Salaries, | \$298,892 87 | \$306,162 57 |
| Income, 1870-71, \$48,926 58; 1869-70, \$50,233 53. | | |

POLICE DEPARTMENT.

| | 1870-71. | 1869-70. |
|---|--------------|--------------|
| Expenses and Salaries, | \$578,344 96 | \$552,921 30 |
| Income, 1870-71, \$11,525 78; 1869-70, \$15,511 19. | | |

PUBLIC BUILDINGS.

| | 1870-71. | 1869-70. |
|--|-------------|-------------|
| Expenses and Salaries (see Engine Houses), | \$68,315 06 | \$78,845 71 |
| Income, 1870-71, \$25,273 20; 1869-70, \$8,096 25. | | |

PUBLIC INSTITUTIONS.

| | 1870-71. | 1869-70. |
|------------------------|---------------------|---------------------|
| House of Industry, | \$111,212 35 | \$113,823 97 |
| House of Correction, | 82,001 09 | 74,381 12 |
| Lunatic Hospital, | 64,441 48 | 75,911 62 |
| Steamer "H. Morrison," | 12,390 67 | 13,445 88 |
| Pauper Expenses, | 11,806 62 | 13,325 93 |
| Office Expenses, | 7,269 64 | 6,378 72 |
| Quarantine, | 10,945 89 | 5,573 68 |
| | <u>\$300,067 74</u> | <u>\$303,840 92</u> |

Income, 1870-71, \$114,179 21; 1869-70, \$117,311 18.

SCHOOLS AND SCHOOL-HOUSES.

| | 1870-71. | 1869-70. |
|--|-----------------------|-----------------------|
| Salaries of Officers School Committee, | \$22,022 11 | \$18,385 00 |
| Instructors High and Grammar Schools, | 587,491 10 | 508,161 41 |
| Instructors Primary Schools, | 228,853 56 | 212,799 24 |
| Care of Grammar School-houses; repairs on do., and fuel, | 141,646 20 | 112,694 84 |
| Care of Primary School-houses; repairs on do., and fuel, | 88,770 49 | 81,982 31 |
| Books and other expenses incurred for Grammar Schools by School Committee, | 55,098 12 | 46,811 73 |
| Do., for Primary Schools, | 7,717 78 | 6,578 07 |
| Expenditures for new School-houses and land for same, | 443,679 71 | 612,337 86 |
| | <u>\$1,575,279 07</u> | <u>\$1,599,750 46</u> |

AUDITOR'S REPORT.

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Income, from all sources, 1870-71, \$23,800 74; 1869-70 \$14,881 16.

STREETS.

| | 1870-71. | 1869-70. |
|----------------------------|-----------------------|-----------------------|
| Lighting, | \$324,755 51 | \$291,693 97 |
| Paving, etc., | 874,046 59 | 708,086 07 |
| Widening, etc. (ordinary), | 132,669 20 | 253,959 28 |
| Sewers and Drains, | 130,749 13 | 101,624 01 |
| Bridges, | 24,053 28 | 15,935 43 |
| | <u>\$1,486,273 71</u> | <u>\$1,371,298 76</u> |

Income from all the above departments, 1870-71, \$167,776 47; 1869-70, \$105,290 95.

WATER WORKS.

| | 1870-71. | 1869-70. |
|---|-----------------------|-----------------------|
| Requisitions of Water Board, general, | \$236,431 80 | \$191,858 27 |
| Requisitions of Water Board, Chestnut Hill Reservoir, | 329,957 80 | 530,035 88 |
| Requisitions of Water Board, Wards 13, 14 and 15, | 105,088 38 | 300,369 56 |
| Requisitions of Water Board, Ward 16, | 237,298 71 | |
| Other payments, | 2,000 00 | 2,000 00 |
| Interest, Premium and Exchange, | 685,266 48 | 538,179 31 |
| | <u>\$1,596,043 17</u> | <u>\$1,562,443 02</u> |

Income, 1870-71, \$789,123 37; 1869-70, \$653,170 86.

NEW PUBLIC BUILDINGS.

GIRLS' HIGH AND NORMAL SCHOOL-HOUSE. — This splendid structure, the erection of which was commenced in the spring of 1869, on the site especially purchased for it, fronting on both Newton and Pembroke streets, between Tremont street and

Shawmut avenue, from plans and specifications drawn by George Ropes, architect, was finally completed in October, 1870, and is believed to be the largest, most substantial and costly school edifice in the United States.

The work was pushed vigorously, during the year 1869, and the external and partition walls of a large part of the building had been built up to their full height, when the great gale of September of that year swept down a large portion of both walls and floors, causing damage to the building to the amount of about \$20,000, which the City Council promptly voted to make good at the expense of the city. This accident caused a considerable delay in the progress of the work; but before the end of the year, damages had been repaired, and the whole building roofed in.

The work of finishing the interior was continued through the winter of 1870, and the whole building — with the exception of the large hall in the upper story — was finished ready for occupancy about the first of October following. The large hall above alluded to, is embellished with sculptures and statuary, the gifts of various ladies and gentlemen, under the auspices of the Social Science Association. These works were brought from various countries, and their non-arrival caused a delay in the finishing and dedication of the building, until the 19th of April, 1871, when it was formally dedicated. The building had been occupied by the school, however, since the October preceding. In May, 1870, an addition to the site was made by the purchase of land adjoining the original purchase. The following is a full *description of the building*.

The site on which the building is erected is bounded on its southwesterly side by Newton street, on its northwesterly side by the Church of the Unity estate, on its northeasterly side by Pembroke street, and on its southeasterly side by the at present

vacant lots lying between Newton and Pembroke streets; and has a frontage on each of the above named streets of 200 feet, with a depth between of about 154 feet. The building has a street frontage of 144 feet, and a depth of 131 feet. The unoccupied space around the building is graded and paved with bricks, at a level of about 3 feet 6 inches below the sidewalks; the object of which was to utilize the space in the basement story, and have the basement floor above the ground line at the base of the building. The larger portion of the site, unoccupied by the building, is on the southeasterly side, and includes the additional purchase of 25 feet frontage on the streets above named, and 15 feet in width of the original site; the whole extending from street to street, and forming a yard 40 feet wide by 154 feet long, for the Model School department located in the basement story. The basement floor is about 16 inches above the yard level, and about 2 feet below the sidewalks of the streets. At the westerly, southerly and easterly corners of the lot, are steps leading from the sidewalks down to the yard; at the northerly corner is an inclined plane for a cart-way, leading down on the northwesterly side of the building to the outer door of the boiler-room, which is in the northerly corner of the basement. The other entrances to the basement are in the middle of the southeasterly and southwesterly sides, the latter being under the steps leading up to the entrance to the first story, on the Newton street side. The outlines of the building are broken at the corners by projections 8 inches by 32 feet on each side or elevation, and a projection 15 inches by 50 feet in the middle of the Newton street front. The front line of the last named projection is 15 feet back from the line of the street. The front line on Pembroke street is about 8 feet back from the street line. There are two entrances above the basement, one in the centre of each street front, and approached by flights of stone steps 14 feet broad, which lead up to a vestibule on the Newton street side, 2 feet 4 inches below the first floor, and on

the Pembroke street side, about 5 feet below the floor. There are four finished stories including the basement, which is 12 feet high; the first and second stories are each 14 feet high; the large hall in the third story is 18 feet 6 inches high; the balance of the story is 15 feet high. In order to understand the internal arrangement from the following description it will be well to keep in mind the direction and bearing of the external lines and boundaries as before described. A corridor 12 feet wide extends across the building from the middle of the Newton street or southwesterly side, to the middle of the Pembroke street or northeasterly side, at the ends of which are the entrances before described, and the staircases leading to the upper stories.

In the middle of the building is a central hall 22 feet wide by 77 feet long, crossing the corridor at right angles; at each end of the hall are two rooms 30 feet long, which, with the hall, occupy the entire length of the building. It will be observed that the hall and corridor divide the building into four equal sections or quarters, which are subdivided as follows. At the left of the entrance on the Newton street, or southwesterly side, is a reception room 16 feet by 22 feet, which is furnished in an appropriate manner with black walnut furniture, and the walls adorned with a portrait, and a bas relief profile in marble of the late former master, Wm. H. Seavey, and other works of art. Beyond the reception room is a passage leading from the corridor to the master's room, which is 14 feet by 27 feet, neatly furnished, and the walls lined with bookcases; this room is connected with the reception room, and with a room 30 feet by 45 feet, for the advanced class occupying the westerly corner of the building. The inner portion of this quarter of the building is occupied by a passage leading from the hall to the advanced class room and master's room; a staircase leading down to the basement story, a cloak room for the advanced class, master's closets, and the ventiducts for this quarter of the building. At the end of the central hall, and occupying the middle

portion of the northwesterly side, are two rooms, each 16 feet by 30 feet, one of which was designed for a library; the other is a recitation room. In the northerly corner is a class room 30 feet by 45 feet; at the southeasterly side of the class room is a recitation room 16 feet by 32 feet, between the inner end of which and the central hall is a large, brick, foul air shaft and chimney, and a passage leading to the class room, recitation room, and cloak room in this quarter of the building. At the right of the entrance on the Pembroke street side is a dressing room 14 feet by 24 feet, for female teachers, at the inner end of which, and occupying the remainder of the space in this quarter, is a cloak room 14 feet by 25 feet. At the left of the Pembroke street entrance is a recitation room 16 feet by 28 feet, in the easterly corner a class room 44 feet by 45 feet, adjoining which, on the southerly side, and at the end of the central hall, is another recitation room 17 feet by 30 feet. The remainder of this quarter is occupied by a cloak room 16 feet by 21 feet, occupying the space between the side of the central hall and inner end of recitation room at the left of entrance, and a space about 7 feet by 14 feet, lying between the class room and hall, and the cloak room and recitation room at the end of the hall. The ends of this space are occupied by the ventiducts for this quarter of the building; through the middle is a passage leading from the hall to the class room. The southerly quarter of this floor has the same amount of accommodations, and is arranged precisely like the easterly quarter last described; and further, the same arrangement is carried through the three stories above the basement in the southeasterly half of the building and the westerly quarter of the second story; that is to say, a class room, two recitation rooms and a cloak room in each quarter, as above described. The northerly quarter of the second story contains a class room 30 feet by 45 feet, with two recitation rooms, a cloak room, teachers' dressing room, &c., as in the northerly quarter of the first story.

The westerly quarter of the third story is devoted to an assembly hall, about 62 feet wide by 74 feet 6 inches long.

In the northerly quarter of the third story is a room for drawing, 30 feet by 45 feet; a cabinet for apparatus, 16 feet by 32 feet; a teachers' dressing room, cloak room, &c., as in the same quarter in the stories below. In the westerly corner of the basement story is the chemical lecture room, 44 feet by 45 feet; around three sides of this room are tables placed about 5 feet away from the walls, and fitted up with all of the requisite apparatus and appliances, at which and with which pupils may perform experiments. On the fourth side of the room is the lecturer's platform and table; in the middle of the room are settees for seating the class. On the northerly side of, and adjoining the lecture room, is the laboratory, 16 feet by 30 feet. On the easterly side of the lecture room is a cabinet for minerals, 16 feet by 30 feet. Adjoining the inner end of the cabinet is a passage and staircase leading to the story above. In the northerly corner is the boiler-room, 30 feet by 45 feet, in which are three boilers, each 3 feet 6 inches in diameter by 16 feet long, which supply the steam for heating the building. The room for coals occupies the space between the outside of the building and the line of the street, of the width of the boiler room, and out to the curbstone under the sidewalk on the Pembroke street side. At the southerly end of the boiler-room is a room for the janitors, 16 feet by 24 feet. On the easterly side of the boiler-room are the water-closets, twenty-two in number, for the High and Normal departments, occupying a space between the side of the boiler-room and side of corridor, about 30 feet wide, by 50 feet long. The remainder of the space in the northwesterly half of the building is occupied by the central hall, and a staircase at the Pembroke street end of the corridor.

The whole of the southeasterly half of the basement is devoted to a Model school, with accommodations for about 150

primary and the same number of grammar school pupils. The entrance, cloak rooms, water-closets and all other accommodations for this department are separate and distinct from those of the other departments. The accommodations consist of a large class room in each of the two corners of the building, each 30 feet by 45 feet; connected with each class room are two smaller rooms, each about 16 feet by 25 feet. The remainder of the space is devoted to cloak rooms, water-closets, hall and passages.

This completes the description of the internal arrangement of the building. The number of pupils it will accommodate in the High and Normal departments is measured by the seating capacity of the seven large class-rooms, with 100 desks each, and the three smaller class-rooms with 75 desks each, making a total of 925 in the High and Normal departments, which, with the 300 in the Model school, makes a grand total of 1,225 pupils as the capacity of the house. The whole number of rooms in the building, exclusive of halls, passages and corridors, is 66. In several of the recitation rooms it is designed to arrange cabinets for botanical, ornithological, and other collections illustrating natural history and science, and in the halls and corridors for zoölogical specimens. All of the arrangements were carefully studied and planned with reference to the greatest convenience and comfort of both pupils and teachers. All of the rooms, corridors and halls are well lighted and cheerful, and in easy communication one with another. The entire building has been constructed in a strong and substantial manner, upon a secure and well-laid foundation. The external walls of the basement are 22 inches thick, above the basement 16 inches thick, and nearly all of the partitions are brick walls, 12 inches thick

The floor over the boiler room is laid on brick arches, supported by 12-inch iron beams. The finishing throughout the interior is of pine, painted, grained and varnished. The floors are of Southern pine. The trimmings of the staircases are of

black walnut. The large hall in the upper story has received the only embellishments of a purely ornamental nature, and these are mostly owing to the expressed desire and offer on the part of a number of ladies and gentlemen, under the auspices of the Social Science Association, to contribute and place therein various casts from antique sculpture and statuary, provided the city would be at the expense of fitting the hall to receive the same. The offer having been accepted by the proper authorities on the part of the city, the designs for finishing the hall were modified to receive the works, a portion of which now form a part of the decorative finish. The fixed portion consists of what is generally known as the Panathenaic frieze, the original of which once embellished the external walls of the Parthenon, or Greek temple of Minerva, at Athens, and which is considered one of the most splendid of the ancient works of art, a considerable portion of which is now in the British Museum, and forms a part of the collection called the Elgin marbles. The casts which now embellish the walls of this hall are from the above-named collection.

The plates or slabs are 3 feet, 4 inches high, and occupy the space directly under the cornice at the intersection of the walls and ceiling, and extend entirely around the hall, a length of 275 feet. An architrave, supported by pilasters with enriched capitals, is built out from the face of the walls to receive and support the frieze. The frieze represents a procession in the greatest of the Athenian festivals, the Panathenæa, which was celebrated in honor of Minerva as the guardian deity of the city. Among the principal subjects, which are represented in bas relief, are the Olympian deities, the bearer of the "Peplus," or sacred veil, horsemen and chariots, oxen for the sacrifice, maidens with baskets on their heads, old men with olive branches, young men with arms in their hands, etc. The larger part of the work is in a fair state of preservation; but the corroding action of the elements through all the lapse of

time since the work came fresh from the hands of Phidias and his pupils, together with the ravages of war, and the vandalism which has despoiled the Parthenon of many of its richest art treasures, have so mutilated a portion of the work that it is now scarce intelligible; but although the subtle impress of the great artist's hand is gone, and what we now have to look upon are but fragmentary casts of the original, yet enough still remains to excite admiration and imagination, and carry us back to the glorious days of old Greece, when the deeds and actions of her gallant and venerated sons were perpetuated in enduring marble. And aside from educational and æsthetic considerations, the casts tell a story of a long-gone age and time; they are a truthful record of a past act; of an ever-recurring event, which formed a part of the life of a people of whom only history now can inform us.

The other portion of the works alluded to, consists of various casts of statuary from the antique, comprising a full length statue of Demosthenes, also of Diana, Polyhymnia, one of the muses, Pudicitia, a female figure representing Chastity, one of the Caryatides from the Erechtheum of the Acropolis, Amazon, the Venus of Milo, and a colossal statue of Minerva, which, being imperfect, was rejected by the purchasers; but another will be procured to supply its place.

Of busts, there are two Apollos, a colossal bust of Juno, the same of Jupiter, a bust of Palos, one of Homer, Pericles, Æsculapius, Zeus, Bacchus, and Augustus. A half-length figure of the Genius of the Vatican, the same of Psyche, and a piece of statuary called the Bone-player. The statuary is arranged around the hall on pedestals and brackets. The walls and ceilings are colored in a manner to best relieve and form a background for the statuary. The decorative parts of the architecture in connection with the frieze, are an adaptation from the original as far as practicable.

The most ample means have been provided for the ventilation

of the building; and the working of the same since the building has been occupied, has been satisfactory.

The heating power is obtained from the steam boilers before alluded to. All of the rooms are heated by hot air radiated from apparatus located in the cellar. The halls and corridors are heated by direct radiation.

Electric bells and speaking tubes place the master's room in communication with all of the principal rooms. Blackboards are formed on every side of the class and recitation rooms. Water is carried to each floor, at two places in the central hall. And everything, both in the finishing and furnishing of the building, which would add to its efficiency and the comfort and convenience of its occupants, has been liberally supplied.

The exterior is simple in its design and construction; symmetry, harmony, and stability having been studied rather than novel and striking effects. The nature of the accommodations required in the internal arrangement, rendered it impracticable to make any prominent breaks in the outlines of the building; but the slight projections at the corners and in the centre, with the breaks in the roof lines, relieve the mass from any appearance of heaviness. The walls of the basement, from the ground line up to the first story, are faced with light-colored granite ashler work, from the Blue Hill quarries, in the State of Maine. The work is dressed with a bevelled channel at the joints between the courses, and the upper course at the height of the first floor is capped with a heavy moulded belt course. Above the basement the walls are faced with pressed bricks. The windows and entrances are trimmed with light-colored free-stone, from Nova Scotia. A belt course of the same material at the height of the second story extends entirely around the building. The openings of the doorways are 12 feet wide by 15 feet high; the sides are finished with rustic block work, over which are heavy moulded archivolt and cornices, and over the cornices are stone balustrades. Over the entrance at each end

of the corridor is a semicircular arched window, 12 feet wide and 28 feet high, with deep stone jambs. On the face of the arch stones the name of the school is cut in bold raised letters. The main cornice is of wood, with copper gutters; the cornice is ornamented with brackets and dentils. The corners and central projection on the Newton street side are finished with high Mansard roofs. In the centre of each street front is a triple Luthern window, 20 feet wide. On each face of the corner projections is a double Luthern window. The Mansard roofs are crowned by ornamental cast-iron snow-guards. The roof of the main body is what is termed a hipped roof, pitching from each side towards the middle of the building. The main roof is truncated about 30 feet back from the face of the outer walls, above which is a flat occupying a space about 70 feet by 84 feet and which is surrounded by a wooden balustrade. On the middle portion of the flat roof stands an octagonal structure, 30 feet in diameter, which, in connection with the roof, is designed to be used as an observatory for astronomical observations. The main shaft of the ventilator passes up through the centre of the observatory, and terminates above the same in an octagonal cupola, 37 feet high from its base up to the ball of the vane. The body of the cupola is 13 feet in diameter, and 15 feet high; in each face is an outlet for air, 3 feet wide by 8 feet high. The whole is surmounted by a 15-inch gilded ball and gilded vane. The whole height, from the ground line at the base of the building to the ball of the vane, is about 150 feet.

The work has been faithfully and well done under the general direction of the Committee on Public Buildings, and the personal supervision of James C. Tucker, the efficient Superintendent of Public Buildings. The contract for the masons' work was awarded to Wm. Sayward, the carpenters' work to Morton & Chesley, the painters' work to Wm. H. Emerson, the plasterers' work to Lawrence Cleary, the roofing to C. S. Parker &

Sons, the plumbers' to Lockwood & Lumb, the heating to Geo. W. Walker & Co., the school furniture to Wm. G. Shuttuck, the bells to A. Michaut.

Cost of the land, \$60,206.49; building, \$234,563.36; furniture, \$15,947.66; total, \$310,717.51.

HIGH SCHOOL—HOUSE, DORCHESTER.—This beautiful structure had been commenced and was well advanced in its construction when Dorchester became a part of the city, January, 1870, after which time the finishing and furnishing was carried out under the direction of the Committee on Public Buildings. The site of the building is at the corner of Dorchester avenue and Centre street. The structure is two stories high, exclusive of basement and attic. The walls of the superstructure are of brick, faced externally with pressed bricks. The trimmings of the doors and windows, and also the angle quoins, are of Nova Scotia freestone. The basement is, externally, about 5 feet high above the ground, and is of granite. The walls are finished with a handsome cornice, composed partly of stone and partly of wood and bricks, with copper gutters. Above the main cornice is a high Mansard roof, which is surmounted by an ornamental, ventilating turret, about 30 feet high. The main building is 80 feet by 43 feet. Projecting from the middle of each of the two longer sides is a wing, 16 feet by 34 feet, and in front of each wing is a brick and stone porch, or vestibule, about 7 feet by 12 feet. The wings are occupied by the staircases and cloak-rooms. In the basement story is a chemical lecture-room and laboratory, a room for the steam-heating apparatus, coal-room, and a room on each side of the building for dry earth-closets. On the first floor is a large class-room, a lecture-room, and library. In the second story are three class-rooms. The whole of the attic story of the main building is devoted to an assembly hall. The basement is finished 10

feet high; the first and second stories each 14 feet high, and the assembly hall 16 feet high. The interior is finished throughout with ash. The furniture is of oak. All of the modern improvements have been supplied, and the whole interior is as convenient and pleasing as any structure of the kind in the city. The building will accommodate about 200 pupils. The final working plans were prepared by Geo. Ropes, architect; Wm. Sayward was the contractor for the masons' work, and Edward McKechnie for the carpenters' work. Cost of the land and building \$90,580.51.

THE SHERWIN GRAMMAR SCHOOL-HOUSE. — This school-house, built in 1869-70, is located upon a lot between Windsor and Sterling streets, in Ward 14, with a frontage upon each street of 178 feet, and a depth of 180 feet. Externally, the building is quite plain and simple in treatment, built of brick, with granite trimmings. The walls are relieved by slightly projecting wings upon fronts and sides, each of which finishes in a gable roof. The building is three stories in height, and contains 16 school-rooms, each 28 by 32 feet, and an exhibition hall in the third story 50 by 82½ feet. The basement is 10 feet high, the first and second stories 13 feet each, and the third story 17 feet. The body of the house, including the projections, is 93 by 111 feet. The main hall runs longitudinally through the building, from front to front, 24 feet in width, and communicates with abroad staircase at each end. The basement is devoted to fuel-rooms and play-rooms. An experiment is being made in this school-house with earth closets, the system so extensively and successfully used in England; if satisfactory, it is likely to be adopted in all school-houses in which good drainage is impossible. The exhibition hall, which is one of the largest in the city, is an elegant, imposing room, symmetrical, well lighted and ventilated. In all particulars, this school-house is a well built, commodious and creditable building throughout. The

architects were Emerson & Fehmer; the mason, Wm. Sayward; the carpenters, Chamberlain & Marston. The furniture was furnished by Joseph L. Ross and John C. Hubbard. Cost of land, \$22,428; building, \$103,906.53; furniture, \$6,999.57. Total, \$133,334.10.

DEARBORN GRAMMAR SCHOOL—HOUSE, BOSTON HIGHLANDS.—The old building, before the recent enlargement and remodeling, was a brick structure measuring 60 by $72\frac{4}{12}$ feet, having a projection on the front of $12\frac{2}{12}$ by $36\frac{1}{2}$ feet, and a projection on the rear of $40\frac{1}{12}$ by 58 feet, two finished stories in height, each of 14 feet, with a cellar under the same, and an attic story over the second story, which was finished off into school-rooms; each end of the building was finished with a pediment, having upright windows in each.

The enlargement of the building consisted in the raising of the roofs of the entire structure $17\frac{1}{2}$ feet, and building new exterior brick walls from the old walls to the roofs, with new pediments, furnishing thereby an exhibition hall over the entire main building, and two additional school-rooms. The rooms in the attic are abandoned.

The remodelling consisted in the building of brick in place of the wood partitions, and of new stairs and staircases, and the entire removal of all chimneys and ventilators, and the building of new chimneys, ventilators and ventiducts, and the consequent changes required in the walls to receive them. Each school-room has now two ventiducts, 16 by 20 inches, carried up to the ventilating space in the roof, which space is specially contrived for the reception of vitiated air, and its ejection from the same by a glazed, curved skylight and ventilator. The furnaces were removed and a new steam-heating apparatus was built, each room in the school-house being warmed thereby. Plumbing was inserted anew, and dressing-rooms built for the teachers. Bells and speaking tubes were arranged connecting

the three stories with the master's room. New privies and drains were built. The entire structure was thoroughly renovated, and finished in every respect as a first-class school-house. The lot has been enlarged to nearly double the size of the original lot, and enclosed by a substantial brick wall, and newly graded. The house is now one of the most commodious in the city. Plans for the remodelling and enlargement were made for the city by Joseph R. Richards and William S. Park, the well-known architects. Cost of alterations, \$39,917.10. Contractor, E. B. Witherspoon.

LYMAN SCHOOL-HOUSE. — This house was commenced in August, 1869, and completed in July, 1870. It is situated on the corner of Paris and Decatur streets, East Boston, and was designed by those well known architects, Bryant and Rogers. The building has four elegant and ornate façades, with central projections in each, and is in the form of a latin cross, having an extreme width of $104\frac{3}{4}$ feet, and an extreme length of $114\frac{1}{2}$ feet. It is three stories in height above the basement, the third story being within the Mansard roof, which crowns the whole area of the edifice. The basement contains the boiler, janitor's, fuel and play-rooms, and the water-closets. The first and second stories each contain six school-rooms, 29 by 32 feet square, and $13\frac{1}{2}$ feet high in the clear; six clothes rooms, and four teachers' rooms, opening into a hall 24 feet wide, which extends the whole length of the building, and contains sinks and basins for the accommodation of both teachers and scholars. The third, or roof story, contains an exhibition hall, 54 by $75\frac{1}{2}$ feet, with two ante-rooms attached; two school-rooms, 28 by 30 feet; teachers' rooms, clothes closets, committee room, etc. Each school-room is provided with 56 scholars' desks and chairs, and teachers' desks, from the establishment of Joseph L. Ross. The furniture is of oak throughout, and the building is considered one of the best furnished in the city.

The building accommodates 784 pupils. The heating apparatus is from the establishment of G. W. Walker & Co., and is successful in all respects. The contractors were Wm. Sayward for the masonry, and B. H. Flanders for the carpentry. The total cost of the building was \$115,885.49, including heating apparatus, furniture, fencing, grading, etc.

YEOMAN STREET PRIMARY SCHOOL-HOUSE. — This building is a parallelogram, 76½ feet long and 61½ feet wide, with a projection front and rear, 28½ feet long and 7 feet wide. The building is brick, with granite base course and trimmings, and contains three finished stories beside the basement. The first and second stories are 13 feet, and the third, or French-roof story, 12 feet high in the clear.

The basement is divided into fuel, boiler, janitor's, and play rooms, and water-closets. The first, second and third stories each contain four school-rooms, 28 feet square, with clothes room and teachers' retiring room attached. A hall 20 feet wide extends the entire length of the building, with two wide stairways at each end. Each room contains 56 scholars' desks and chairs, and the capacity of the house is 672 scholars.

The yard contains two blocks of cesspool privies, and is surrounded on three sides by a brick wall, and in front by a substantial iron fence, supported on a granite base.

The whole area of the yard and cellars is graded and paved, making clean and attractive play-grounds for the pupils. The building is warmed by the Indirect Radiating Steam Heaters, manufactured by G. W. Walker & Co. The furniture is from the manufactory of Joseph L. Ross. The contractors were, for masonry, Augustus Lothrop; for carpentry, Morton & Chesley; architects, Bryant & Rogers. The building, including heating, furniture, and an additional lot of land, cost \$64,005.62, and is considered the most improved twelve-room primary school-house in the city.

STARR KING PRIMARY SCHOOL-HOUSE.—This building, situated on Tennyson street, is like the Yeoman street house in every respect, excepting that the third story contains only two school-rooms, the remainder of the story being fitted up as a hall for singing exercises. The house thus contains only ten school-rooms, with accommodations for 560 pupils. The building was commenced in the fall of 1869, and completed July, 1870.

The architects were Bryant and Rogers; builders, Weston & Shepard, masons; and W. & J. Rawson, carpenters. Furniture from the manufactory of Joseph L. Ross. Heating apparatus from the works of G. W. Walker & Co.

The total cost of the house was \$57,651.66.

CAPEN PRIMARY SCHOOL-HOUSE.—This primary school-house is located on the corner of Sixth and I streets. It is a six-room school-house, three stories high, the third story being in the roof and lighted by dormer windows. The plan of each floor gives two school-rooms twenty-eight feet square, one for boys, the other for girls, and two clothes rooms, 7 feet by 28 feet, and two separate staircases. This house, it may be remarked, is the first of the primary school-houses in which two separate staircases have been provided. In the basement are two large play-rooms for boys and girls to be used in stormy weather; also the steam-heating apparatus. The plan of the architects provided for two ventilating ducts from each room, opening in the ordinary manner into the central ventilator on the roof. The committee, however, considered this provision needlessly ample, and the house was built with only one duct from each room, as usual. The exterior of the house is built of brick, with window caps and sills of granite, and is perhaps the plainest which the city has built for many years.

The architects were Cummings & Sears. Contractors for the masonry, Weston & Shepard; for the carpentry, W. & J.

Rawson; for the furniture, Joseph L. Ross. Cost of land, \$6,145.31; building, \$34,716.35; furniture, \$2,075.40. Total, \$42,937.06.

WINTHROP STREET PRIMARY SCHOOL-HOUSE. — This school-house, situated on Winthrop street, Boston Highlands, was, before its alterations, a two-story building, having one school-room in each story. It has been remodelled, after plans made by Joseph R. Richards and William S. Park, architects, and consists now of a two-room-to-a-floor school-house. The original structure was a brick building, 26 feet in width and 38 feet in depth. The enlargement consists of a wing, or addition, measuring $43\frac{1}{2}$ feet on the easterly side, $27\frac{4}{12}$ feet on the westerly side, and $30\frac{4}{12}$ feet on the rear, built in connection with the present structure, two stories in height, of the same height and level of floors with the original structure, having a cellar under and a roof over the whole, to conform to the requirements of the new order of this class of buildings. In the wing were built new stairways, clothes-rooms, and common entries to each school-room, of both new and old building. A new arrangement of ventilators and ventilation was made, a new block of privies built, a new system of drains and drainage completed, the lot properly enclosed, and finished by a new front iron fence and gates. Cost of alterations, \$11,785.29. Contractor, Edwin Adams.

PRIMARY SCHOOL-HOUSE, FAYETTE STREET. — This building is situated on the corner of Fayette and Church streets. It is rectangular in form, measuring 74 feet 11 inches on Church street, and $42\frac{4}{12}$ feet on Fayette street, with a pavilion 14 feet square on each front corner. It is three stories high above the basement, beside the attic; the first and second stories are 13 feet, and the third story 12 feet high, in the clear; the pavilions are carried up one story above the main building.

The general arrangement of each floor consists of two school-rooms, each 28 feet square; two dressing rooms, each 8 feet 6 inches by 10 feet; and two halls about 10×26 feet each. The basement contains play-room, furnace and coal rooms and water closet for teachers.

The building is of face brick, resting on a base course of granite, and with freestone trimmings. Each school-room contains 56 desks and chairs, making the capacity of the house 336 scholars. The yard, which is paved with brick, contains a block of privies and is surrounded by an iron fence.

The masonry was by F. & G. W. Jones; carpentry by S. & H. Ames. The furniture is from the manufactory of Joseph L. Ross. The building is heated by two furnaces made by Levi Chubbuck. Architect, Nathaniel J. Bradlee. Cost of building and furniture, \$27,680.02.

PAVING BUILDINGS, WEST CITY WHARF. — The group of wooden buildings on the corner of Charles and Cambridge streets, was erected in the winter of 1870–71, for the uses of the Paving Department. It consists of a story-and-a-half erection on Cambridge street, 68 feet in length by 25 feet in width, fitted up for blacksmiths' and carpenter shops, the upper story affording excellent facilities for storage of tools, etc. The corner building, at the junction of the streets, is two stories in height, the lower occupied as an office, with entrance from Cambridge street, and from the court between this and the stable. A commodious flight of stairs leads to the story above, which is fitted up as a tenement, with the usual conveniences. Between this building and the next in range on Charles street, is a court twelve feet in width, giving access to the wharf room in the rear, whereon is stored the paving material for that section of the city. The court is closed from the street by a substantial sliding gate, and in it is placed the standard scale platform, the lever being in the adjoining office. The stable, with the crack-

shed is 40 feet in width, and has a total length on Charles street of 167 feet. Here are accommodations for six horses, with ample space for the necessary grain and harness-rooms and for the storage of vehicles. The walls and ceilings are neatly finished with matched and varnished sheathing; the stalls fitted with substantial iron fixtures, and abundantly ventilated. A commodious loft above is provided for the storage of hay. The division occupied as a crack-shed, covers an area of 5,000 square feet upon the ground. It is entered from the yard on the westerly side by six ample door ways, each of which is fitted with a sliding door. The roof is substantially constructed with heavy trusses, and notwithstanding its exposed position, bids fair to successfully defy the elements.

The buildings are simple and unpretending in their outward appearance; convenience, consistent with economy, being the end sought for in their erection. Architects, Messrs. Ryder & Harris. Contractor, B. H. Flanders. Cost, \$14,639.74.

STREET WIDENINGS, EXTENSIONS, ETC.

The most important street widenings and extensions, authorized during the past fiscal year, are as follows, viz. :—

CITY PROPER.—The widening of Boylston street, from Washington to Tremont street, at an estimated expense of \$99,433.50; of a portion of Washington street within the limits of the Suffolk-street district between Orange and Cherry streets, at an estimate of \$20,000; of the same street from Pleasant street to Indiana place, at an estimate of \$23,873; of Battery street, from Hanover to Commercial street, at an estimated expense of \$30,944; the laying out and widening of Carney place in the Suffolk-street district, at an estimated expense of \$25,000; the widening and extension of Shawmut avenue from Dover to Tremont street, at an estimated cost of \$447,540.65; the widening and extension of Middlesex street, in the Suffolk-street district, from Castle to Dover street, at an estimated

expense of \$60,000; the extension of Allen from Brighton to Charles street, at an estimate of \$13,402.50; and the widening of the junction of Tremont Row and Court street by the removal of "Scollay's Building," at an estimate of \$182,530.

Harrison avenue has been extended from Eustis to Warren street, for which the estimates amounted to \$118,664.30. In the Suffolk-street district, Cobb street has also been laid out, from Washington street to Shawmut avenue, Emerald street extended to Castle street, Wheeler's court laid out, widened, and extended to Indiana place, and Castle street widened from Washington to Tremont street, at an estimated expense of \$40,000, \$7,800, \$12,000, and \$150,000, respectively. Kingston street has been widened from Bedford to Beach street, at an estimated expense of \$200,944; Broad street, near Washington avenue, at an estimated expense of \$18,598; and Humphrey place laid out and extended from Hamilton to Broad street, for which the estimate was \$11,314.20. Cliff street in the Highland district has been laid out and widened from Warren street, and extended to Shawmut avenue, at an estimated cost of \$11,314.20. Washington street has been widened at the corner of Milk street, at an estimated expense of \$43,780.

The total of the above street improvements amounts to \$1,505,824.15.

Several other streets have been laid out, widened and extended, during the past year, of less importance than those above enumerated, the estimated cost of which is \$54,433.70; making a total for the fiscal year, for all these improvements, of \$1,560,257.85.

The following betterments on account of the above named improvements have been assessed during the year: —

| | |
|---------------------------|-----------------|
| Boylston street, | \$25,100 |
| Battery street, | 9,975 |
| Zeigler street (widened), | 1,970 |
| Total, | <u>\$37,045</u> |

Other betterments have been assessed during the past fiscal year, on streets which were widened or laid out prior to May 1st, 1870:—

| | |
|---------------------------------------|--------------------|
| Atlantic avenue, | \$731,663 |
| Hanover street (Court to Blackstone), | 215,297 |
| Hanover (Blackstone to Commercial), | 214,620 |
| Eliot, | 124,630 |
| Zeigler (extended), | 7,450 |
| Total, | <u>\$1,293,660</u> |

FORT HILL. — There yet remain about 150,000 cubic yards of earth to be removed from this hill to complete the improvement. The removal of the entire hill has twice been contracted for during the past year, but in both cases the contractors have been unable to proceed with their contracts on account of their inability to find a place to deposit the earth.

The whole work is now contracted for to be removed on or before the 15th of December, 1871: a small portion of the earth to be taken by carts to the Suffolk-street district; but the bulk of it to go to South Boston in scows to fill the city's flats opposite the Public Institutions. It is expected that the work of grading the hill will be completed, and the betterments assessed for the improvement during the present municipal year.

ATLANTIC AVENUE SEA WALL. — This wall was completed May 1, 1870. It was built on the easterly line of the avenue, and extends from Foster's Wharf to Eastern avenue. The wall is 15 feet and 6 inches in height, 14 feet in width at the bottom, 4 feet at the top, and 1,559 feet long. On the water side of the wall a platform 18 feet in width resting upon piles is built, and a fender guard outside of the platform. The work was done by Boynton Bros., who have completed their contract, with the exception of setting the curbstones, and

paving the sidewalk with brick. The total amount paid Boynton Bros., on their contract to May 1, 1871, is \$182,038.74.

ATLANTIC AVENUE AND DOCKS. — The grading of Atlantic avenue was commenced October 27, 1869, and was completed October 12, 1870; the final estimate of the amount of earth removed to fill the same was 82,850 cubic yards, at seventy-five cents, \$62,137.50; and the filling of the docks west of it, under authority of a special act of the legislature about the 1st of May, 1871. This avenue is now being paved and the edgestones set, and will soon be in a condition to be opened for public travel.

SUFFOLK-STREET DISTRICT, — Embracing the territory lying between Tremont street and Washington street, Dover street and Pleasant street has been undergoing improvement, which was commenced in September, 1870, according to a plan adopted by the City Council of that year.

The territory comprises an area of about 31 acres, upon which were 749 buildings of stone, brick and wood. This territory was to be raised to such grade as might be necessary, "with reference to its complete drainage." Work was commenced in September, 1870, upon that portion of the district lying between Dover street and Chapman street, and since that time the various kinds of work requisite for such raising and for such improvements as have been adopted and authorized from time to time by the City Council have been progressing, so that up to the present time, there have been raised and underpinned 121 brick and 52 wooden buildings, of which 6 brick and 7 wooden buildings have been moved back to correspond to the new line of such streets as have been widened, and 6 brick buildings standing upon lots needed for the widening of streets have been moved and placed upon new foundations upon vacant lots, instead of being demolished.

44 brick buildings and 4 wooden buildings are in progress of raising and underpinning. 3 brick and 72 wooden buildings have been sold and demolished as unfit to raise. 24 brick and 5 wooden buildings have been sold and demolished for the purpose of widening streets. Proposals have been received for the raising and underpinning of 98 brick buildings on that portion of the district between the Boston and Albany Railroad and Pleasant street.

About 8 acres have been filled to grade, and about 6 acres have been partially filled, and when the buildings now in progress of raising and underpinning are completed, which will be in the course of two weeks, the filling will progress rapidly.

Edgestones and sidewalks have been laid in Garland street, and in portions of Chapman, Albion, and Village streets.

New sewers have been laid in Chapman, Suffolk, Village and Emerald streets.

New water pipes have been laid in Village street, between Chapman street and Dover street.

The abutments and the bridge for the extension of Shawmut avenue, and the retaining wall alongside of the Boston and Albany Railroad, are in such state of progress as to insure their completion in ample season for the rest of the work.

PUBLIC WORKS.

CHESTNUT HILL RESERVOIR. — This great work, consisting of two basins for the storage of water, of a capacity of 730,000,000 gallons, one named the "Lawrence Basin," and the other the "Bradlee Basin," surrounded by a beautiful driveway, located in the towns of Brighton and Newton, commenced in the spring of 1866, has been completed. In previous reports, a description of this work has been given as it progressed.

The water was let into the "Bradlee Basin" Oct. 25, 1870;

and on Nov. 26th, there was a depth of one foot 9½ inches above the lower floor of the effluent gate-house. Owing to the low stage of the water at the lake, the quantity admitted from the gate-house was quite small, until after the danger of a scarcity of water at the lake was over.

The depth, however, gradually increased from springs and rainfalls, and no signs of leakage have ever yet appeared.

On the 1st of January, the depth of water was 2 feet 8 inches; on the 1st of February, the depth of water was 3 feet 4½ inches; on the 1st of March, the depth of water was 4 feet 5½ inches; on the 1st of April, the depth of water was 9 feet 10 inches; and on the 1st of May, the depth of water was 14 feet 2 inches.

Cost of the reservoir to April 30, 1871, \$2,423,231.95.

Cost of the driveway to April 30, 1871, \$169,471.27.

NEW MAIN WATER PIPE ACROSS CHELSEA CREEK FROM CHELSEA TO EAST BOSTON. — In accordance with an order of the City Council of November 8, 1870, a contract was made with George H. Norman, for laying a new flexible-jointed iron pipe across Chelsea Creek, for the supply of East Boston, and the repair of the old one, which had been broken, causing a large waste of water.

The flexible-jointed pipe, was all put together upon the East Boston flats and one of the adjacent wharves, in January last; but owing to the accumulation of ice upon the flats it was impossible to move the pipe into its position. The plan for placing the submerged pipe in its proper position, adopted by Mr. Norman, the contractor, was quite novel. The entire length of the flexible-jointed portion, about 650 feet, was put together partly upon the flats, which are bare at low water, and partly upon the adjoining wharf, — an inclined plane connecting the two portions. The pipe was placed directly in range with the trench which had been previously dredged for

its reception. That portion of the pipe on the inclined plane and wharf, above high-water mark, rested upon skids provided with rollers which moved with the pipe. The plan of the contractor was to float the pipe into its proper position and then sink it. This was accomplished by lashing empty barrels to the top of the pipe, in sufficient numbers to float the pipe when empty, or with a small quantity of water in it,—the floating capacity being the greatest at the ends of the pipe. At low water, the ends of the pipe being open, it would be empty, and, the floating capacity of the barrels being insufficient to lift the pipe with the water in it, when everything was in readiness, the ends were securely plugged at low water, leaving the pipe filled with air, and as the tide rose, the whole of that portion on the flats and on the inclined plane up to the level of high water floated upon the surface, and was kept in line by lateral guys. At high water, the power was applied which was to move the pipe, and consisted of a steam tug and a capstan windlass,—the latter operated by the engine of a pile driver, both attached to a cable on the Chelsea end of the pipe. A block and pulley arrangement operated by horse power on the wharf in East Boston, designed to push the portion upon rollers at the same time the tug and pile driver were pulling upon the other end, completed the moving power. One attempt failed, owing to the premature opening of one of the joints admitting the water and sinking the pipe before it got fairly started. On the 18th of April, however, everything being in readiness again, the power was applied about 10½ o'clock. The East Boston end started hard at first; but when fairly in motion it was less than five minutes in moving to its position and by eleven o'clock the pipe was sunk in its place in the trench.

The contractor is now at work, extending the pipe over the flats on the Chelsea side.

DEER ISLAND WATER PIPE.—In July last, a contract was

made with Geo. H. Norman, the widely-known contractor and builder of hydraulic and gas works, to furnish and lay the pipes from East Boston to Deer Island, the pipes to be of the following sizes and weights, and approximately of the lengths prescribed, viz.: 2,000 lineal feet of 12-in. pipe, to weigh 75 pounds per foot; 9,070 lineal feet of 10-in. pipe, to weigh 65 pounds per foot; 11,405 lineal feet of 8-in. pipe, to weigh 42 pounds per foot; 1,500 lineal feet of 6-in. pipe, to weigh 33 pounds per foot. A double line of six-inch, flexible-jointed pipe, across the "Gut," from Point Shirley to Deer Island, said flexible pipe to be of such style or pattern as shall be satisfactory to the City Engineer. The entire work was to be completed on or before Oct. 1, 1870, and the contract price was \$60,000.

A provision was made, however, for allowances for deviations in the lengths of the several sizes of pipes from those approximately prescribed in the schedule.

Unavoidable delay in procuring the pipe prevented the completion of the work at the prescribed time; but, with the exception of a few connections, the line was completed before the first of January.

The work of laying the submerged portion across the "Gut," was sub-let to John F. Ward, civil engineer of Jersey City, the patentee and proprietor of a ball and socket joint, which has been successfully tested in various parts of the country. The pipes were put together on the beach at Point Shirley, and by means of a cable attached to a capstan windlass on the Deer Island side, both lines were successfully laid; this part of the work occupying only a few days in October.

Although the contract called for a double line of six-inch pipe across the "Gut," the contractor has furnished a double line of eight-inch pipe without additional charge.

The entire work embraced in the contract, and considerable extra besides, — on the Island, — has been completed, the pipes tested and the water is now permanently let on to the Island.

The following is a statement of the work actually done, as measured and certified to by the City Engineer, viz: 2,052½ feet of 12-in. pipe; 9,310½ feet of 10-inch pipe; 15,043 feet of 8-inch pipe; 328½ feet of 6-inch pipe; 603¾ feet of 8-inch pipe (flexible); 150½ feet of 4-inch pipe. Also, one 12-inch gate, one 10-inch gate, eight 8-inch gates, six 4-inch gates, three air cocks, seven post hydrants.

EXTENSION OF THE WATER WORKS IN ROXBURY. — The following is a statement of the number of feet of pipes of different sizes laid, and the number of stopcocks and hydrants set in Boston Proper, South Boston, East Boston, Boston Highlands and Dorchester, from May 1, 1870, to May 1, 1871: —

| SECTION. | 1870-71. | 30 | 24 | 20 | 16 | 12 | 10 | 8 | 6 | 4 |
|----------------------|-------------------------------|-------|-------|-------|--------|--------|--------|--------|--------|-------|
| Boston Proper . . | Total No. of feet laid, . . . | . | . | . | 980 | 2,362 | . | . | 10,054 | 961 |
| | S. cocks in same, . . . | 1 | . | 1 | 3 | 2 | . | . | 23 | 16 |
| So. Boston | Total No. of feet laid, . . . | . | . | 4,860 | . | . | . | . | 2,791 | 2,741 |
| | S. cocks in same, . . . | . | . | 1 | . | . | . | . | 8 | 7 |
| E. Boston | Total No. of feet laid, . . . | . | . | . | . | 4,828 | 9,311 | 15,646 | 1,642 | 271 |
| | S. cocks in same, . . . | . | . | . | . | 5 | 1 | 8 | 10 | 2 |
| Boston Highlands . | Total No. of feet laid, . . . | 1,397 | . | . | 2,818 | 14,497 | . | . | 18,550 | 8,639 |
| | S. cocks in same, . . . | 1 | 2 | . | 3 | 21 | . | . | 41 | 24 |
| Dorchester | Total No. of feet laid, . . . | 3,299 | 3,698 | 456 | 15,146 | . | . | . | 4,037 | 36 |
| | S. cocks in same, . . . | . | 3 | 1 | 1 | 20 | . | . | 9 | 6 |
| | Sums of Pipes | 4,696 | 8,578 | 4,254 | 36,833 | 9,311 | 15,646 | 37,074 | 12,648 | |
| | “ Stopcocks | 2 | 5 | 3 | 7 | 48 | 1 | 8 | 91 | 55 |

Total sums of Pipes 129,040

Total sums of Stopcocks 220

NUMBER OF SERVICE PIPES PUT IN IN YEAR 1870-71.

| Size. | BOSTON. | | So. BOSTON. | | EAST BOSTON. | | ROXBURY. | | WARD 16. | | TOTAL. | |
|-------|---------|--------|-------------|--------|--------------|-------|----------|--------|----------|-------|--------|--------|
| | No. | Feet. | No. | Feet. | No. | Feet. | No. | Feet. | No. | Feet. | No. | Feet. |
| 1½ | 1 | 28 | .. | ..... | .... | ..... | .... | ..... | .... | ..... | 1 | 28 |
| 1¼ | .. | ..... | .. | ..... | .... | ..... | 1 | 183 | .... | ..... | 1 | 183 |
| 1 | 18 | 401 | 8 | 297 | 2 | 61 | 7 | 627 | .... | ..... | 26 | 1,386 |
| ¾ | 8 | 129 | 7 | 454 | .... | ..... | 12 | 960 | .... | ..... | 22 | 1,633 |
| ½ | 404 | 14,650 | 436 | 11,552 | 124 | 3,784 | 724 | 23,311 | 68 | 1,836 | 1,746 | 55,133 |
| ¼ | 58 | 1,787 | 117 | 3,271 | 68 | 2,069 | 183 | 4,911 | 3 | 77 | 429 | 12,106 |
| | | | | | | | | | | | 2,224 | 70,318 |

BROADWAY EXTENSION. — The whole extension is from Federal to Albany street, and comprises a series of iron bridge structures extending from the easterly line of Foundry street, in South Boston, to the Northwesterly side of Lehigh street in Boston proper, a distance of 1,117 feet, and a roadway of solid earth filling protected by heavy abutments and retaining walls of masonry from Foundry to Federal street, and from Lehigh to Albany street. The iron bridge structures were built nearly to completion under contract by the Moseley Iron Building Works. The retaining walls and abutments were constructed by Clapp & Ballou, contractors. The failure of the Moseley Iron Building Works prevented that corporation from finishing the work, which was taken up by the city where it was left by their failure, through the superintending agent of the city, T. Willis Pratt. The work upon this extension, although it cannot be said to be completed, is in such a forward state of completion as to be open to the public travel. It is the greatest iron bridge ever undertaken in New England. Of the iron structure, the first portion, going from Federal street towards Albany street, is the Bridge over Foundry street which crosses said street at an angle of $63^{\circ} 25'$, — the clear span being about $56\frac{1}{2}$ feet and the whole length of the trusses, including the laps on the abutments, is $55\frac{91}{100}$ feet. Its

height gives a clear space of twelve feet for the travel underneath. The second abutment on which it rests is composed of iron columns, and from this point to the Old Colony Railroad (about 440 feet) the structure is supported by three rows of hollow, iron columns, placed at intervals of 11 feet lengthwise, and 20 feet apart, across, thus making a 40-foot roadway. From each of the outside columns, spring cast-iron brackets, projecting 10 feet and supporting the sidewalks. The foundation for the columns, which are of wrought iron, of the Phoenix Company's pattern, was made by driving three piles under each, on which was placed a stone capping, bringing it to within four feet of the surface. The rest of the space was boxed up, and as soon as the column was set, filled with concrete, as was also the inside of the column itself. Extending crosswise, from the top of these supports are bars of 12-inch I iron, and from these also extend similar bars of 6-inch dimension, four feet apart, on which rest the four feet square cast-iron plates which form the surface of the superstructure.

The crown of the roadway has been formed of concrete, four inches in thickness in the centre and one inch at the outer edge, where it meets the sidewalk. On this rests the wooden pavement, of the Nicolson pattern. At each side of the road, scuppers, 2×8 inches, about fifty feet apart, have been placed, to allow the surface water to escape. The curb of the walk, raised to the height of the centre of the roadway, is of cast-iron, in keeping with the rest of the structure, while the walk itself, which is of concrete, is protected on its outer edge by an ornamental iron railing about three and one-half feet in height.

This column section reaches to the Old Colony Railroad, which is spanned by a hundred-foot bridge, one end of which rests on columns of larger dimensions than the others, while the other extremity is placed upon a pier formed by five cast-iron screw piles, placed in the channel, where they are driven through the muddy bed of the stream, and screwed into the clay under-

neath to a distance of from eight to ten feet. These supports are hollow, 27 inches in diameter on the exterior and 24 inches inside, consisting of twelve-foot sections, firmly joined together. They are coated on the outside with a preparation to preserve from the action of the water, and when once placed, like the columns, were filled with concrete.

The bridge is supported by two twelve-foot Moseley trusses, extending the whole length of the span, at each side of the road. From the trusses, reach at proper intervals bars of nine-inch I iron, in pairs, further supported by two-inch truss rods, extending across the structure. On these beams the floor is laid, consisting of three-inch yellow pine plank, lengthwise, above which, and laid the other way, is a surface of three-inch white oak planking. The clear space underneath this bridge is fourteen feet.

The pier on which the water end of the structure rests is protected from any floating articles, by a pier formed of sheet piling, six inches in thickness.

We next come to the draw. The foundation for it was made by driving nineteen screw piles, of the dimensions before mentioned. Sixteen of them are placed in a circle forty feet in diameter, while one is placed in the centre, and flanked by two others in the direction of the current, from each of which the centre (or pivot) is braced by beams. Radial beams also extend from this point to each pile in the outside circle, which are also bound together by boiler plate three-quarters of an inch in thickness, and braced by diagonal rods at the top and bottom of the upper twelve-foot section of these supports. This piling has been protected by a low, wooden pier, about three hundred feet in length, made of six-inch sheet piling, and extending to the Old Colony pier on one hand. The upper portion of the circular piling has also been enclosed by a circular wooden building forty feet in diameter, forming a room in which are placed two caloric engines of three-horse power each, for use in

turning the draw. The roadway on which the draw turns is formed of fifteen-inch curved I iron beams, joined together and forming a circle, crowning the piling underneath, and having a steel rail on top. On this rail, run fifteen-inch cast iron friction wheels, held in place by a spider frame which turns on a pivot. Above them is another circular railing — also connected with a spider frame, and having an inverted steel rail, on which the draw rests. On the outside of this railing is a large gear which connects with a smaller gear on an upright shaft, which, propelled by the engine, turns the draw.

The two arms of the draw are supported by separate trusses, 12 feet in height and 80 in length, of the same character as those in the long bridges, of which these arms are counterparts. They are connected in the centre by two ornamental towers, forty-five feet in height, from each of which extend three cables on either hand, to the extreme ends of the draw, thus giving them support when they are open. When they are not open, however, the ends will rest on the piers before mentioned, and the strain be thus removed from the cables. The two openings for vessels are 44 feet wide, each.

Passing over the space occupied by the draw of 160 feet, another bridge of the same length and general dimensions as the one before described as spanning the O. C. & N. R. R., is reached, while further on is another column section, 212 feet in length, only differing from the one first mentioned in having a part of the way — where it crosses the water — small screw piles instead of columns. Then another 50 foot span, crossing Lehigh street, reaches the Albany street abutment, the Boston proper end of the work. Cost of the whole extension to April 30, 1870, \$887,982.48.

DEER ISLAND SEA WALL. — A sea wall has been built during the past season at Deer Island, extending southwardly from the steamboat wharf at a point about 240 feet from the shore, a distance of 300 feet, with a return of 210 feet to the shore. The

wall is 12 feet wide at the bottom, 4 feet wide at the top, averages $21\frac{1}{2}$ feet high, with a batter on the front of one in twelve. The water on the line of the wall averaged 3 feet in depth at mean low water, and a trench was excavated to hard bottom, — about $2\frac{1}{2}$ feet. This trench was filled with large stone, and upon this foundation the wall was built.

The contract for building the wall was taken by Clapp & Ballou, and amounted to \$11,873,00. The space enclosed by the wall is to be filled with earth from the island, and when filled will be improved by the erection thereon of coal sheds.

BERKELEY AND PROVIDENCE STREET RETAINING WALL. — A retaining wall, built of rubble masonry, has been constructed from the northerly abutment of the Berkeley street bridge and extending along the easterly side of said street to Providence street; thence along the southerly side of Providence street, a total distance of about 685 feet. The wall was built by contract, and was completed about the first of September at a cost of \$12,206.60.

SHAWMUT AVENUE EXTENSION BRIDGE. — This bridge is being built over Orange street and the Boston & Albany Railroad, on the extension of Shawmut avenue. The two abutments are placed, one on the south side of Orange street and the other on the site of the former retaining wall on Indiana place, with a central pier about on a line with the southerly abutment of the Washington street bridge. The superstructure consists of a system of wrought iron girders placed four feet apart under the roadway, and five feet apart under the sidewalks, to be built continuous over the central pier, and to have a depth of three feet at the centre of the spans and two feet and six inches at the abutments. The whole distance from abutment to abutment is about 113 feet, and the width of the roadway 60 feet. There are no main girders or trusses projecting above the level of the

roadway as in most bridges, and the roadway is entirely clear of obstruction. The bridge is to be completed by the first of July, provided the abutments and pier are ready June 1st, and is to cost above the abutments, \$33,600, being under contract to G. W. & F. Smith.

MT. WASHINGTON AVENUE BRIDGE.— This bridge has been almost entirely rebuilt during the past year. The old wooden drawbridge has been replaced by one built of iron. This new drawbridge is 136 feet long and 40 feet in width between the sidewalk railings, and 29 feet and 8 inches in width between the girders. It consists of two wrought iron girders, supported at their centres upon the ends of a wrought iron box girder, which carries the entire weight of the drawbridge and transmits it to a centre pivot upon which the drawbridge turns. There are besides, a track and wheels to steady and sustain the drawbridge in case of necessity, but the bulk of the weight is intended to be carried and to swing upon the centre pivot. The original contract price for doing the work was \$56,000. The Committee on Bridges were subsequently authorized to expend \$3,200 additional, for Burnettizing plank and substituting stone pavement for wood. Ross & Lord, the contractors, have completed the work in a very thorough and substantial manner.

NEW FERRY DROP. (*East Boston Ferry.*) Plans and specifications for a new ferry drop and tank were prepared in the summer by the City Engineer, at the request of the directors, and the drop has been built in conformity with the plans. The trusses are of the style known as the "Pratt Truss," whereas all the other drops have trusses built upon the "Howe" plan. It is a stronger and better structure than any built hitherto, and gives good satisfaction.

The Auditor having presented the preceding summary, would call attention to the details of the report which follow in their regular order, and in the appendix will be found an elaborate and valuable article on the subject of the taxes paid on personal property by the citizens of Boston, as compared with those paid in other portions of this country, prepared by Thomas Hills, Chairman of the Board of principal assessors.

Respectfully submitted,

ALFRED T. TURNER,

Auditor of Accounts.

APPROPRIATIONS AND PAYMENTS.

CITY AND COUNTY.

1870-71.

Statement in brief of the GENERAL and SPECIAL APPROPRIATIONS made by the City Council to meet the Expenditures of the CITY OF BOSTON and the COUNTY OF SUFFOLK, for the financial year which began with the first day of May, 1870, and ended with the last day of April, 1871, with the revenue added to those appropriations as authorized by ordinance, and balances from 1869-70; also of the payments by Drafts made by the Mayor and other authority on the Treasurer against said Appropriations, by which is shown the result of the year, with the balance carried to the Sinking Funds for the redemption of the Debt of the City.

The excess of Expenditures over the Appropriations in some cases was met by Transfers from the Reserved Fund and other Appropriations, duly authorized by the City Council, and in other cases by authorized Loans. These transfers are shown by tables on pages 61, 62, 63.

| OBJECT OF APPROPRIATIONS. | General appropriations with balances from 1869-70, and Revenue. | Actual Payments. |
|--------------------------------------|---|---------------------|
| Advertising | \$1,000 00 | \$2,968 24 |
| Annuities | 800 00 | 510 16 |
| Armories | 20,000 00 | 24,864 31 |
| Bells and Clocks | 3,000 00 | 3,015 07 |
| Boston Harbor | 10,000 00 | 4,645 12 |
| Bridges | 31,000 00 | 24,053 28 |
| Cemeteries | 13,800 00 | 12,767 20 |
| Chestnut Hill Driveway | 25,279 75 | 24,751 02 |
| City Debt | 719,000 00 | 203,200 00 |
| City Hospital | 101,290 00 | 107,826 78 |
| Common, Public Squares, etc. | 75,000 00 | 60,918 25 |
| Dearborn School-House | 40,000 00 | 39,917 10 |
| East Boston Ferries | 170,000 00 | 212,645 90 |
| <i>Amounts carried forward</i> | <i>\$1,210,169 75</i> | <i>\$722,082 43</i> |

| OBJECT OF APPROPRIATIONS. | General Appropriations, etc. | Actual Payments. |
|---|------------------------------|------------------|
| <i>Amounts brought forward</i> | \$1,210,169 75 | \$722,082 43 |
| Engineer's Department | 15,000 00 | 15,083 57 |
| Fire Alarm Department | 51,964 00 | 51,114 02 |
| Fire Department | 333,891 00 | 383,283 11 |
| Girls' High and Normal School-House | 79,192 54 | 99,703 56 |
| Grammar School-House, Ward 1 | 29,512 97 | 33,398 46 |
| Grammar School-House, Ward 14 | 94,594 00 | 92,928 10 |
| Health Department | 300,000 00 | 298,892 87 |
| High School-House, Dorchester | 48,127 94 | 43,708 37 |
| Interest and Premium | 1,072,000 00 | 815,166 88 |
| Incidental Expenses | 100,000 00 | 77,418 35 |
| Lamps | 325,000 00 | 324,755 51 |
| Markets | 9,700 00 | 9,398 21 |
| Militia Bounty | 50,000 00 | 46,285 50 |
| Mount Hope Cemetery | 16,000 00 | See sub. appro. |
| Overseers of the Poor | 65,000 00 | 64,912 99 |
| Old Claims | 1,500 00 | 169 84 |
| Paving, Grading and Repairs of Streets | 1,000,000 00 | 874,046 59 |
| Police | 575,000 00 | 578,344 96 |
| Printing and Stationery | 35,000 00 | 31,018 72 |
| Public Library | 71,220 00 | 71,220 00 |
| Public Baths | 32,500 00 | 32,449 57 |
| Public Buildings | 100,000 00 | 100,967 27 |
| Public Lands | 12,000 00 | 8,042 68 |
| PUBLIC INSTITUTIONS, VIZ.: | | |
| House of Industry | 143,500 00 | 111,212 35 |
| House of Correction | 90,000 00 | 82,001 09 |
| Lunatic Hospital | 73,000 00 | 64,441 48 |
| Introducing water and new boilers, Deer Island | 6,000 00 | See sub. appro. |
| Steamboat "H. Morrison" | 15,000 00 | 12,390 67 |
| Repairing Steamboat "H. Morrison" | 7,000 00 | 15,831 25 |
| Pauper Expenses | 20,000 00 | 11,806 62 |
| Quarantine Department | 8,000 00 | 10,945 89 |
| Office Expenses | 7,300 00 | 7,269 64 |
| — | | |
| Reserved Fund | 300,000 00 | See transfers. |
| Salaries | 130,000 00 | 132,230 57 |
| SCHOOLS AND SCHOOL-HOUSES, VIZ.: | | |
| High and Grammar School Instructors | 550,000 00 | 587,491 10 |
| Grammar Schools, Public Buildings | 120,000 00 | 141,646 20 |
| Grammar Schools, School Committee | 50,000 00 | 55,068 12 |
| Salaries Officers, School Committee | 22,000 00 | 22,022 11 |
| Primary School Instructors | 250,000 00 | 228,853 56 |
| Primary Schools, Public Buildings | 110,000 00 | 88,770 49 |
| Primary Schools, School Committee | 9,000 00 | 7,717 78 |
| — | | |
| Sealers of Weights and Measures | 7,120 00 | 9,824 10 |
| Sewers and Drains | 100,000 00 | 130,749 13 |
| State Tax | 1,232,583 00 | 933,775 00 |
| Surveyor's Department | 28,000 00 | 22,656 66 |
| Survey of Roxbury | 7,941 69 | See sub. appro. |
| Survey of Dorchester | 6,078 60 | See sub. appro. |
| War Expenses | 2,000 00 | 52 00 |
| Water Works | 230,200 00 | 238,431 80 |
| Water Works, Interest and Premium | 869,000 00 | 685,266 48 |
| Widening Streets | 150,000 00 | 132,669 20 |
| — | | |
| Amount for City of Boston, being appropriations, balances from 1869-70, and revenue | \$10,171,095 49 | \$8,507,544 85 |
| <i>Amounts carried forward</i> | \$10,171,095 49 | \$8,507,544 85 |

| OBJECT OF APPROPRIATIONS. | General Appropriations, etc. | Actual Payments. |
|---|------------------------------|------------------|
| <i>Amounts brought forward</i> | \$10,171,095 49 | \$8,507,544 85 |
| COUNTY OF SUFFOLK. | | |
| Amount for the County of Suffolk | 270,000 00 | 272,342 38 |
| Total Appropriations, including revenue and balances from 1869-70, as follows: | | |
| Original Appropriations for City and County | \$10,306,858 00 | |
| Balances from 1869-70 | 126,727 49 | |
| Revenue | 7,510 00 | |
| | \$10,441,095 49 | \$8,779,887 23 |
| SUBSEQUENT APPROPRIATIONS AND PAYMENTS. | | |
| <i>Atlantic Avenue.</i> | | |
| Loan | 1,200,000 00 | |
| Payments | | 416,383 98 |
| Paid Treasurer advance of 1868-69 | | 143 25 |
| " " " 1869-70 | | 652,732 90 |
| Balance to 1871-72 | | 130,739 87 |
| <i>Bell Tower Engine-House No. 16.</i> | | |
| Payments | | 1,184 50 |
| <i>Bell Tower Hook and Ladder House No. 3.</i> | | |
| Payments | | 1,133 00 |
| <i>Broadway Extension.</i> | | |
| Loans | 1,000,000 00 | |
| Payments | | 337,982 48 |
| Paid Treasurer advance for 1869-70 | | 550,000 00 |
| Balance to 1871-72 | | 112,017 52 |
| <i>Canton street Grading.</i> | | |
| Loan | 65,000 00 | |
| Advanced by Treasurer | 37,402 21 | |
| Payments | | 102,402 21 |
| <i>Chestnut Hill Reservoir.</i> | | |
| Balance from 1869-70 | 105,185 85 | |
| Loans | 251,000 00 | |
| Payments | | 329,957 80 |
| Balance to 1871-72 | | 26,228 05 |
| <i>Church-street District.</i> | | |
| Loans | 748,415 89 | |
| Payments | | 62,000 17 |
| Paid Treasurer advance of 1868-69 | | 81,889 41 |
| " " " 1869-70 | | 601,196 50 |
| Balance to 1871-72 | | 29,913 92 |
| <i>Devonshire Street.</i> | | |
| Balance from 1869-70 | 354 74 | |
| Loan | 17,000 00 | |
| Payments | | 17,005 00 |
| <i>Dorchester Debt.</i> | | |
| Payments | | 12,000 00 |
| <i>Engine and Hose House, East Street.</i> | | |
| Balance from 1869-70 | 6,202 57 | |
| Payments | | 1,157 16 |
| <i>Amounts carried forward</i> | \$13,871,656 75 | \$12,245,954 95 |

| OBJECT OF APPROPRIATIONS. | General Appropriations, etc. | Actual Payments. |
|--|------------------------------|------------------|
| <i>Amounts brought forward</i> | \$13,871,656 75 | \$12,245,954 95 |
| <i>Engine House No. 4.</i> | | |
| Payments | | 4,087 39 |
| <i>Engine House No. 4, Dorchester.</i> | | |
| Balance from 1869-70 | 2,338 00 | |
| Payments | | 5,664 29 |
| <i>Engine and Hose House, Tremont Street.</i> | | |
| Amount to 1871-72 | | 20,000 00 |
| <i>Fort Hill Improvement.</i> | | |
| Loan | 1,250,000 00 | |
| Payments | | 383,963 31 |
| Paid Treasurer advance of 1869-70 | | 513,241 43 |
| Balance to 1871-72 | | 352,795 26 |
| <i>Gibson School Fund.</i> | | |
| Payment | | 3,000 00 |
| <i>Grading Madison Square.</i> | | |
| Amount to 1871-72 | | 12,000 00 |
| <i>Grading New Streets.</i> | | |
| Payments | | 20,664 15 |
| <i>Harrison Avenue Extension.</i> | | |
| Loan | 220,000 00 | |
| Payments | | 69,857 00 |
| Balance to 1871-72 | | 150,143 00 |
| <i>Home for Poor, Deer Island.</i> | | |
| Amount to 1871-72 | | 225,000 00 |
| <i>Hose House No 7.</i> | | |
| Payment | | 8,700 00 |
| <i>Introducing Water and New Boilers, Deer Island.</i> | | |
| Payments | | 3,989 70 |
| Balance to 1871-72 | | 2,010 30 |
| <i>Iron Fence, Commonwealth Avenue.</i> | | |
| Balance from 1869-70 | 2,500 00 | |
| Payments | | 2,332 35 |
| <i>Memorial Monument, Boston Common.</i> | | |
| Amount to 1871-72 | | 75,000 00 |
| <i>Mount Hope Cemetery.</i> | | |
| Balance from 1869-70 | 1,798 79 | |
| Revenue | 13,276 78 | |
| Payments | | 28,621 25 |
| Balance to 1871-72 | | 2,454 32 |
| <i>Mount Washington Avenue Bridge.</i> | | |
| Loan | 60,000 00 | |
| Payments | | 60,025 94 |
| <i>New Almshouse, Deer Island.</i> | | |
| Amount from 1869-70 | 1,000 00 | |
| Payment | | 1,000 00 |
| <i>Amounts carried forward</i> | \$15,422,570 32 | \$14,190,504 64 |

| OBJECT OF APPROPRIATIONS. | General Appropriations, etc. | Actual Payments. |
|--|------------------------------|------------------|
| <i>Amounts brought forward</i> | \$15,422,570 23 | \$14,190,504 64 |
| <i>New Building, House of Correction.</i> | | |
| Amount to 1871-72 | | 3,000 00 |
| <i>New Lunatic Hospital.</i> | | |
| Balance from 1869-70 | 107,729 91 | |
| Payments | | 1,838 29 |
| Balance to 1871-72 | | 105,891 62 |
| <i>New Main Pipe, East Boston.</i> | | |
| Payments | | 630 33 |
| Balance to 1871-72 | | 24,369 67 |
| <i>Oliver Street.</i> | | |
| Revenue | 32,247 09 | |
| Payments | | 8,533 10 |
| Paid Treasurer advance of 1867-68 | | 23,713 99 |
| <i>Paving Buildings, West City Wharf.</i> | | |
| Payments | | 14,639 74 |
| <i>Primary School-House, Berlin Street.</i> | | |
| Balance from 1869-70 | 31,477 53 | |
| Payments | | 31,129 19 |
| <i>Primary School-House, Fayette Street.</i> | | |
| Balance from 1869-70 | 29,730 00 | |
| Payments | | 16,410 02 |
| <i>Primary School-House, Shurtleff District.</i> | | |
| Payments | | 84 25 |
| Balance to 1871-72 | | 35,915 75 |
| <i>Primary School-House, Sixth Street.</i> | | |
| Balance from 1869-70 | 1,269 69 | |
| Loan | 36,000 00 | |
| Payments | | 37,206 75 |
| <i>Primary School-House, Yeoman Street.</i> | | |
| Balance from 1869-70 | 40,653 00 | |
| Payments | | 37,408 62 |
| <i>Roxbury Debt.</i> | | |
| Payments | | 72,650 00 |
| <i>Roxbury Latin School.</i> | | |
| Payment | | 2,000 00 |
| <i>Scollay's Building.</i> | | |
| Loan | 135,000 00 | |
| Payments | | 22 75 |
| Balance to 1871-72 | | 134,977 25 |
| <i>Sea Wall, Deer Island.</i> | | |
| Balance from 1869-70 | 12,000 00 | |
| Payments | | 11,873 00 |
| <i>Shawmut Avenue Extension.</i> | | |
| Loan | 225,000 00 | |
| Payments | | 92,094 94 |
| Balance to 1871-72 | | 132,905 06 |
| <i>Amounts carried forward</i> | \$16,073,776 54 | \$14,977,798 96 |

| OBJECT OF APPROPRIATIONS. | General Appropriations, etc. | Actual Payments |
|--|------------------------------|-----------------|
| <i>Amounts brought forward</i> | \$ 16,073,677 54 | \$14,977,798 96 |
| <i>Soldiers' Relief.</i> | | |
| Balance from 1869-70..... | 139,319 54 | |
| Revenue | 99,043 00 | |
| Payments | | 96,564 20 |
| Balance to 1871-72..... | | 141,798 34 |
| <i>Suffolk-street District.</i> | | |
| Balance from 1869-70..... | 244*00 | |
| Loan | 500,000 00 | |
| Payments | | 341,484 08 |
| Balance to 1871-72..... | | 158,759 92 |
| <i>Survey of Roxbury.</i> | | |
| Payments | | 5,717 16 |
| Balance to 1871-72..... | | 2,224 53 |
| <i>Survey of Dorchester.</i> | | |
| Payments | | 4,249 27 |
| Balance to 1871-72..... | | 1,829 33 |
| <i>Temporary City Debt.</i> | | |
| Borrowed | 326,000 00 | |
| Paid | | 326,000 00 |
| <i>Ticknor Bequest.</i> | | |
| Amount to 1871-72..... | | 3,000 00 |
| <i>Water Debt.</i> | | |
| Payments | | 688,000 00 |
| <i>Water Works, Wards 13, 14 and 15.</i> | | |
| Loan | 125,000 00 | |
| Payments | | 105,088 38 |
| Paid Treasurer advance of 1869-70..... | | 5,195 37 |
| Balance to 1871-72..... | | 14,716 25 |
| <i>Water Works, Ward 16.</i> | | |
| Loan | 375,000 00 | |
| Payments | | 237,298 71 |
| Balance to 1871-72..... | | 137,701 29 |
| <i>Water to Deer Island.</i> | | |
| Loans | 75,000 00 | |
| Payments | | 30,895 15 |
| Paid Treasurer advance of 1869-70..... | | 159 20 |
| Balance to 1871-72..... | | 43,945 65 |
| <i>Water Street Grade Damages.</i> | | |
| Amount to 1871-72..... | | 100,000 00 |
| <i>Widening Boylston Street.</i> | | |
| Loan | 115,000 00 | |
| Payments | | 111,707 05 |
| Balance to 1871-72..... | | 3,292 95 |
| <i>Widening Eliot Street.</i> | | |
| Balance from 1869-70..... | 64,736 00 | |
| Loan | 114,000 00 | |
| Payments | | 170,008 83 |
| Balance to 1871-72..... | | 48,727 17 |
| <i>Amounts carried forward</i> | \$18,007,020 08 | \$17,756,161 79 |

| OBJECT OF APPROPRIATIONS. | General Appropriations, etc. | Actual Payments. |
|---|------------------------------|------------------|
| <i>Amounts brought forward</i> | \$18,007,020 08 | \$17,756,161 79 |
| <i>Widening Federal Street.</i> | | |
| Balance from 1869-70 | 16,275 29 | |
| Payments | | 14,655 88 |
| Balance to 1871-72 | | 1,619 41 |
| <i>Widening Hanover Street.</i> | | |
| Loan | 500,000 00 | |
| Payments | | 123,361 38 |
| Paid Treasurer advance of 1869-70 | | 331,841 25 |
| Balance to 1871-72 | | 44,797 37 |
| <i>Widening Hanover Street, No. 2.</i> | | |
| Loans | 820,000 00 | |
| Payments | | 464,647 23 |
| Paid Treasurer advance of 1869-70 | | 214,830 00 |
| Balance to 1871-72 | | 140,522 77 |
| <i>Widening Kingston Street.</i> | | |
| Loan | 225,000 00 | |
| Payments | | 64,093 00 |
| Balance to 1871-72 | | 160,907 00 |
| <i>Widening Tremont Street.</i> | | |
| Balance from 1869-70 | 7,956 85 | |
| Payments | | 23,308 11 |
| Balance to 1871-72 | | 9,648 74 |
| <i>Winthrop Street Primary School-House.</i> | | |
| Payments | | 11,785 29 |
| | \$19,576,252 22 | \$19,362,179 22 |
| <i>Deduct City, Roxbury and Dorchester Debt, carried to Sinking Fund</i> | 719,000 00 | 975,850 00 |
| | \$18,857,252 22 | \$18,386,329 22 |
| Appropriations, Loans and Revenue as above | | \$18,857,252 22 |
| Payments as above | | 18,386,329 22 |
| Excess of appropriations, etc., over payments carried to Sinking Funds, (see page 65) | | \$470,923 00 |

RECAPITULATION.

The following is a recapitulation of the preceding table, and shows the whole transactions of the year.

TOTAL RECEIPTS.

| | | |
|--------------------------------|----------------|-----------------|
| General appropriations, | | \$10,306,858 00 |
| Permanent Loans; | | |
| On City Account, | \$7,322,415 89 | |
| Chestnut Hill Reservoir, | 251,000 00 | |
| Water Works, Boston Highlands, | 125,000 00 | |
| Water Works, Dorchester, | 375,000 00 | |
| | | 8,073,415 89 |
| <i>Amount carried forward,</i> | | \$18,380,273 89 |

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| | |
|---|------------------------|
| <i>Amount brought forward,</i> | \$18,380,273 89 |
| Temporary City Loans, | 326,000 00 |
| Balances of 1869-70 received from Treasurer (see below), | 680,499 25 |
| Advanced by Treasurer, | 37,402 21 |
| Revenue credited and used under the following heads, viz: | |
| Soldiers' Relief, | \$99,043 00 |
| Oliver Street, | 32,247 09 |
| Mount Hope Cemetery, | 13,276 78 |
| Public Library, | 6,220 00 |
| City Hospital, | 1,290 00 |
| | <u>152,076 87</u> |
| | \$19,576,252 22 |
| <i>Less</i> Amount appropriated for City Debt which is accounted for in the Sinking Funds for the "Reduction of the City Debt," | 719,000 00 |
| | <u>\$18,857,252 22</u> |
| <i>Less</i> Excess of Loans, etc., not used, but carried to 1871-72 as balances due from Treasurer (see page 60), | 2,588,852 31 |
| | <u>\$16 268,399 91</u> |
| Total Payments, as below, | 15,797,476 91 |
| Balances to Sinking Fund, as on page 58, | <u>\$470,923 00</u> |

TOTAL PAYMENTS.

| | |
|---|------------------------|
| On City of Boston account, | \$16,500,984 53 |
| On County of Suffolk account, | 272,342 38 |
| | <u>\$16,773,326 91</u> |
| <i>Less</i> City, Roxbury and Dorchester Debt, paid, carried to Sinking Fund, | 975,850 00 |
| | <u>\$15,797,476 91</u> |

BALANCES FROM 1869-70.

The following are the BALANCES from 1869-70 viz. :—

| | |
|--|---------------------|
| Chestnut Hill Driveway, | \$20,279 75 |
| Chestnut Hill Reservoir, | 105,185 85 |
| Devonshire Street, | 354 74 |
| Dorchester Survey, | 1,078 60 |
| Engine and Hose House, East Street, | 6,202 57 |
| Engine House No. 4, Dorchester, | 2,338 00 |
| Girls' High and Normal School-House, | 5,192 54 |
| Grammar School-House, Ward 1, | 7,512 97 |
| Grammar School-House, Ward 14, | 69,594 00 |
| High School-House, Building and Land, Dorchester | 3,127 94 |
| Iron Fence, Commonwealth Avenue, | 2,500 00 |
| | <u>\$223,366 96</u> |
| <i>Amount carried forward,]</i> | |

| | |
|---------------------------------------|--------------|
| <i>Amount brought forward,</i> | \$223,366 96 |
| Mount Hope Cemetery, | 1,798 79 |
| New Almshouse, Deer Island, | 1,000 00 |
| New Lunatic Hospital, | 107,729 91 |
| Primary School-House, Berlin Street, | 31,477 53 |
| Primary School-House, Fayette Street, | 29,730 00 |
| Primary School-House, Sixth Street, | 1,269 69 |
| Primary School-House, Yeoman Street, | 40,653 00 |
| Sea Wall, Deer Island, | 12,000 00 |
| Soldiers' Relief, | 139,319 54 |
| Suffolk-street District, | 244 00 |
| Survey of Streets, Boston Highlands, | 2,941 69 |
| Widening Eliot Street, | 64,736 00 |
| Widening Federal Street, | 16,275 29 |
| Widening Tremont Street, | 7,956 85 |
| | <hr/> |
| | \$680,499 25 |
| | <hr/> |

BALANCES CARRIED TO 1871-72

The following BALANCES are the excess of receipts from loans, income and transfers obtained in 1870-71, and previous financial years, for special purposes by order of the City Council, over the payments on the accounts for which they were obtained, the objects for which the appropriations were made not having been completed, and are carried forward to 1871-72.

| | |
|---|-----------------|
| Atlantic Avenue, | \$130,739 87 |
| Broadway Extension, | 112,017 52 |
| Chestnut Hill Reservoir, | 26,228 05 |
| Church-street District, | 29,913 92 |
| Engine and Hose House, Tremont Street, | 20,000 00 |
| Fort Hill Improvement, | 352,795 26 |
| Grading Madison Square, | 12,000 00 |
| Harrison Avenue Extension, | 150,143 00 |
| Home for Poor, Deer Island, | 225,000 00 |
| Introducing Water and New Boilers, Deer Island, | 2,010 30 |
| Mount Hope Cemetery, | 2,454 32 |
| Memorial Monument, Boston Common, | 75,000 00 |
| New Building, House of Correction, | 3,000 00 |
| New Lunatic Hospital, | 105,891 62 |
| New Main Pipe, East Boston, | 24,369 67 |
| Primary School-House, Shurtleff District, | 35,915 75 |
| Scollay's Building, | 134,977 25 |
| Shawmut Avenue Extension, | 132,905 06 |
| Soldiers' Relief, | 141,798 34 |
| Suffolk-street District, | 158,759 92 |
| Survey of Roxbury, | 2,224 53 |
| Survey of Dorchester, | 1,829 33 |
| | <hr/> |
| <i>Amount carried forward,</i> | \$1,879,973, 71 |

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| | |
|-----------------------------------|-----------------------|
| <i>Amount brought forward,</i> | \$1,879,973 71 |
| Ticknor Bequest, | 3,000 00 |
| Water Works, Wards 13, 14 and 15, | 14,716 25 |
| Water Works, Ward 16, | 137,701 29 |
| Water to Deer Island, | 43,945 65 |
| Water Street Grade Damages, | 100,000 00 |
| Widening Boylston Street, | 3,292 95 |
| Widening Elliot Street, | 48,727 17 |
| Widening Federal Street, | 1,619 41 |
| Widening Hanover Street, | 44,797 37 |
| Widening Hanover Street, No. 2, | 140,522 77 |
| Widening Kingston Street, | 160,907 00 |
| Widening Tremont Street, | 9,648 74 |
| Total, | <u>\$2,588,852 31</u> |

ADVANCED BY TREASURER FROM THE BALANCES IN THE TREASURY.

| | |
|------------------------|--------------------|
| Canton Street Grading, | <u>\$37,402 21</u> |
|------------------------|--------------------|

TRANSFERS OF APPROPRIATIONS.

The following are the TRANSFERS, referred to in the preceding table of Appropriations and Payments, from the RESERVED FUND:—

| | |
|---|---------------------|
| To the appropriation for East Boston Ferries, | \$50,000 00 |
| Fire Department, | 50,000 00 |
| Grading New Streets, | 50,000 00 |
| Sewers, | 25,000 00 |
| New Main Pipe, East Boston, | 25,000 00 |
| High and Grammar School Instructors, | 16,344 66 |
| Paving Buildings West City Wharf, | 15,000 00 |
| Winthrop Street Primary School-House, | 12,000 00 |
| Repairing Steamboat "H. Morrison," | 9,000 00 |
| Hose House No. 7, | 8,750 00 |
| Engine House No. 4, | 7,000 00 |
| City Hospital, | 6,536 78 |
| Grammar Schools, School Committee, | 3,815 90 |
| Sealers of Weights and Measures, | 3,500 00 |
| Gibson School Fund, | 3,000 00 |
| Ticknor Bequest, | 3,000 00 |
| Advertising, | 2,000 00 |
| Roxbury Latin School, | 2,000 00 |
| Armories, | 1,300 03 |
| Bell Tower, Engine House No. 16, | 1,200 00 |
| Bell Tower, Hook and Ladder House No. 3, | 1,200 00 |
| Home for Poor, Deer Island, | 1,192 00 |
| Grammar School-House, Ward 1, | 985 49 |
| <i>Amount carried forward,</i> | <u>\$297,914 86</u> |

| | |
|--|---------------------|
| <i>Amount brought forward,</i> | \$297,914 86 |
| To the appropriation for Public Buildings, | 967 27 |
| High School-House, Dorchester, | 580 43 |
| Grammar Schools, Public Buildings, | 416 69 |
| Engineer's Department, | 83,57 |
| Salaries Officers, School Committee, | 22 11 |
| Bells and Clocks, | 15 07 |
| | <u>\$300,000 00</u> |
| From the appropriation for STATE TAX: | |
| To the appropriation for Home for Poor, Deer Island, | \$223,808 00 |
| Memorial Monument, Boston Common, | 75,000 00 |
| | <u>\$298,808 00</u> |
| From the appropriation for PAVING: | |
| To the appropriation for Water Street Grade Damages, | \$100,000 00 |
| Engine and Hose House, Tremont Street, | 20,000 00 |
| | <u>\$120,000 00</u> |
| From the appropriation for WATER WORKS, INTEREST and PREMIUM: | |
| To the appropriation for Widening Eliot Street, | \$40,000 00 |
| Primary School-House, Shurtleff District, | 36,000 00 |
| Widening Tremont Street, | 25,000 00 |
| | <u>\$101,000 00</u> |
| From the appropriation for GRADING NEW STREETS: | |
| To the appropriation for Church-street District, | \$26,584 11 |
| | <u></u> |
| From the appropriation for PRIMARY SCHOOLS, PUBLIC BUILDINGS: | |
| To the appropriation for Grammar Schools, Public Buildings, | \$21,229 51 |
| | <u></u> |
| From the appropriation for PRIMARY SCHOOL INSTRUCTORS: | |
| To the appropriation for High and Grammar School Instructors, | \$21,146 44 |
| | <u></u> |
| From the appropriation for HOUSE OF INDUSTRY: | |
| To the appropriation for Sewers, | \$5,749 13 |
| Water Works, | 4,232 75 |
| New Building, House of Correction, | 3,000 00 |
| Quarantine Department, | 2,945 89 |
| Salaries, | 2,230 57 |
| | <u>\$18,158 34</u> |
| From the appropriation for PRIMARY SCHOOL-HOUSE, FAYETTE STREET: | |
| To the appropriation for Girls' High and Normal School-House, | \$10,400 00 |
| Grammar School-House, Ward 1, | 2,900 00 |
| | <u>\$13,300 00</u> |

From the appropriation for HIGH SCHOOL-HOUSE, DORCHESTER:
To the appropriation for Girls' High and Normal School-house, \$5,000 00

From the appropriation for ENGINE AND HOSE HOUSE, EAST STREET:
To the appropriation for Engine House No. 4, Dorchester, \$3,500 00
Girls' High and Normal School-House, 1,000 00
\$4,500 00

From the appropriation for PRIMARY SCHOOL-HOUSE, YEOMAN STREET:
To the appropriation for Girls' High and Normal School-House, \$3,200 00

From the appropriation for PRIMARY SCHOOLS, SCHOOL COMMITTEE:
To the appropriation for Grammar Schools, School Committee, \$1,282 22

ESTIMATED AND ACTUAL INCOME AND TAXES.

CITY AND COUNTY.

1870-71.

Statement, in brief, of the *Estimated* Income, including Taxes, of the CITY OF BOSTON and the COUNTY OF SUFFOLK, for the financial year 1870-71, with an account of the *Actual* Income and Taxes received during that year, showing an excess from Income and Taxes, over the estimated amount, which has been carried to the Sinking Fund for the redemption of the debt of the city, of \$685,737.84.

| SOURCES OF REVENUE. | Estimated Income and Taxes. | Actual Income and Taxes. |
|---|--------------------------------|-----------------------------|
| Albany Street Bridge | | \$10,857 50 |
| Armories | \$10,000 00 | 10,038 08 |
| Assessing and Collecting State Bank Tax | | 1,257 82 |
| Bridges | | 5 00 |
| Chestnut Hill Reservoir | | 6,513 37 |
| City Hospital | 3,000 00 | 5,686 88 |
| City of Roxbury | | 1,046 63 |
| Common | 1,200 00 | 1,063 00 |
| Dover Street | | 930 00 |
| East Boston Ferries | 145,000 00 | 180,058 54 |
| Fees | 3,200 00 | 5,663 29 |
| Fire Alarm Department | | 75 00 |
| Fire Department | 1,000 00 | 3,735 73 |
| Grammar Schools School Committee | | 5 61 |
| Harbor Dredging | | 12,850 00 |
| Hay Scales | | 1,210 46 |
| Health Department | 42,355 00 | 48,926 58 |
| High and Grammar School Instructors | | 8,099 81 |
| Incidental Expenses | | 48 65 |
| Interest | 75,000 00 | 227,213 54 |
| Lamps | | 92 26 |
| Markets | 350 00 | 475 50 |
| Militia Bounty | 50,000 00 | 46,285 50 |
| Overseers Poor | 15,500 00 | 15,485 01 |
| Paving Buildings West City Wharf | | 121 50 |
| Paving Department | 20,000 00 | 10,286 14 |
| Peddler's Licenses | | 879 00 |
| Police | 7,850 00 | 11,525 78 |
| Primary Schools, Public Buildings | | 5,094 00 |
| Public Buildings | | 25,273 20 |
| Public Institutions | 79,000 00 | 114,179 21 |
| Public Library | 600 00 | 1,150 00 |
| Rents | 100,000 00 | 119,725 34 |
| School Fund | 7,000 00 | 12,015 14 |
| School for Deaf Mutes | | 3,685 79 |
| Sealers of Weights and Measures | | 87 86 |
| Sewers and Drains | 40,000 00 | 51,638 22 |
| <i>Amounts carried forward</i> | \$601,055 00 | \$943,184 84 |

| SOURCES OF REVENUE. | Estimated Income and Taxes. | Actual Income and Taxes. |
|---|--------------------------------|-----------------------------|
| <i>Amount brought forward</i> | \$601,055 00 | \$948,184 84 |
| Station House, Ward 8 | 1,600 00 | 1,600 00 |
| Station House, Ward 13 | 1,555 00 | 1,555 00 |
| Taxes outstanding prior to May 1, 1870 | 200,000 00 | 458,085 33 |
| Tax of 1870 | 8,385,303 00 | 8,209,467 12 |
| Town of Hyde Park, proportion State Tax | 2,102 64 | 2,102 64 |
| Tax Corporation, received from Commonwealth of Massachusetts | 350,000 00 | 436,826 78 |
| Town of Dorchester | 11,671 15 | 11,671 15 |
| Unclaimed Drafts | 593 83 | 593 83 |
| Water Works | 709,000 00 | 782,610 00 |
| Total for City of Boston | \$10,246,858 00 | \$10,847,696 69 |
| COUNTY OF SUFFOLK | 60,000 00 | 144,899 25 |
| Total City of Boston and County of Suffolk . . . | \$10,306,858 00 | \$10,992,595 84 |

| | |
|--|------------------------------|
| Actual income and taxes, | \$10,992,595 84 |
| Estimated income and taxes, | 10,306,858 00 |
| Excess of actual income and taxes, | <u>\$685,737 84</u> |
| Excess of actual income and taxes, <i>as given</i> <i>above,</i> | \$685,737 84 |
| Excess of appropriations over actual payments <i>as per statement on page 58,</i> | <u>470,923 000</u> |
| Total amount carried to the Sinking Funds for the redemption of the debt of the City, | <u><u>\$1,156,660 84</u></u> |

The above amount of \$1,156,660.84, resulting from the actual business of the year, has been paid to the Commissioners on the Sinking Funds, in conformity with the requirements of the ninth section of the Ordinance on Finance, Revised Ordinances of 1869, page 217, and the Ordinance in relation to Finance of Dec. 24, 1870. These ordinances require that any excess of income over the original *estimated* income, or any excess of appropriations over the actual payments, shall be paid to the Commissioners on the Sinking Funds, and be applied towards the extinction of the debt, and *to no other purpose whatever*.

The Ordinance on Finance of 1869, provides that no money shall be drawn for by the Mayor and Auditor, or be paid by the

Treasurer, unless the same has been previously appropriated by a special vote of the City Council; hence the necessity of applying to the Council for additional means, if from any cause an *Original Appropriation* falls short. The additional means thus asked for can only be furnished by an *authorized* transfer from some existing appropriation which can spare it, or by a *specific* loan. In this manner the City Council retain a *knowledge and control* of all the expenditures, as none can be made unless an appropriation for the same is expressly authorized by them.

CITY EXPENDITURES.

Statement in detail, under appropriate heads, of the Expenditures made on account of the City of Boston, during the financial year 1870-71, by the several Departments, Boards, and Committees of the City Government, including the payments of interest on the debt of the city, and for the redemption of the City Debt. Also, the amount paid the Commonwealth of Massachusetts for the City of Boston's proportion of the State Tax.

The year commencing with the first day of May, 1870, and ending with the last day of April, 1871.

Advertising, etc. (See Appendix.)

| | |
|---|-------------------|
| Balance due the several newspapers on contracts, | \$332 99 |
| Advertising City Council notices, and others not chargeable to any particular appropriation | 2,504 65 |
| Newspapers for the several offices not chargeable to any special appropriation, | 130 60 |
| <i>Total for Advertising, etc., as per item No. 1 of Treasurer's account,</i> | \$2,968 24 |

Annuities.

| | |
|---|--------|
| Paid to three individuals the stipulated annuities allowed to them by the City Council at various times on account of widening streets, and for other considerations, | |
| <i>Per item No. 2 of Treasurer's account.</i> | 510 16 |

Armories.

Payments to the various volunteer militia companies for rent of armories, as required by the State Law of May 16, 1865, and other Militia expenses. (The State reimburse the city at the rate of \$300 per annum for infantry companies, and \$600 per annum for cavalry and light battery companies.)

| | |
|-------------------------|-------------------|
| <i>Carried forward,</i> | \$3,478 40 |
|-------------------------|-------------------|

| | | | |
|--|-------------|-------------|------------|
| <i>Brought forward,</i> | | | \$3,478 40 |
| To the several infantry and cavalry companies — not located in city buildings — for rent of armories, | \$11,508 04 | | |
| Rent and taxes on a portion of Pine street church building, to February 1st 1871 (occupied by the Seventh regiment), | 4,511 45 | | |
| Allowance for rent of Head-Quarters for First Brigade, First and Ninth regiments, and First battalion, M. V. M., | 1,000 00 | | |
| Allowance for gas to all companies, including those occupying armories in the city buildings, | 728 59 | | |
| Repairs, gun racks, etc., | 5,375 36 | | |
| Repairing and furnishing armories owned by the city, | 1,166 17 | | |
| Bands of music and collation for escort to visiting militia, | 261 00 | | |
| Expenses of Committee on Armories of 1870, | \$194 20 | | |
| Of 1871, | 39 50 | | |
| Carriage hire, Committee of 1870, | 80 00 | | |
| | <hr/> | 313 70 | |
| <i>Total for Armories,</i> | | | 24,864 31 |
| <i>Per item No. 3 of Treasurer's account,</i> | \$24,601 81 | | |
| <i>Add amount drawn by Auditor but not paid,</i> | 262 50 | | |
| | <hr/> | \$24,864 31 | |
| | <hr/> | | |

Atlantic Avenue.

Continuation of payments on account of the construction of an avenue from Broad street at Rowe's wharf, to Commercial street at Eastern avenue.

| | | | |
|---|--------------|--------------|-------------|
| Land and other damages, | \$320,887 95 | | |
| Contractor for filling, | 41,437 50 | | |
| Contractors for piling, sea-wall, etc., | 21,444 06 | | |
| Sewers, viz: — | | | |
| Carpenters, masons and laborers, | \$18,909 08 | | |
| Lumber and hardware, | 4,367 03 | | |
| Teaming, | 1,147 25 | | |
| | <hr/> | | |
| <i>Carried forward,</i> | \$24,423 36 | \$383,769 51 | \$28,342 71 |

| | | | |
|--|-------------|--------------|-------------|
| <i>Brought forward,</i> | \$24,423 36 | \$383,769 51 | \$28,342 71 |
| Brick, sand, etc., | 311 40 | | |
| Manhole frames and covers, | 140 00 | | |
| | <hr/> | 24,874 76 | |
| Grading and paving, viz:— | | | |
| Lumber and hardware, | \$3,162 23 | | |
| Laborers, | 1,639 35 | | |
| Oyster shells, gravel, teaming, | | | |
| etc., | 1,309 70 | | |
| | <hr/> | 6,111 28 | |
| Engineering and expenses, | | 1,054 46 | |
| Superintending: T. W. Pratt, two | | | |
| months, | | 100 00 | |
| Removing part of Eastern Packet pier, | | 300 00 | |
| Auction expenses and advertising, | | 173 97 | |
| | | <hr/> | |
| <i>Total for Atlantic Avenue, as per item No. 4 of</i> | | | |
| <i>Treasurer's account,</i> | | | 416,383 98 |

Bells and Clocks.

| | | |
|--|----------|--|
| Ringin seven bells in different parts of | | |
| the city to denote the hours of the | | |
| day, | 692 72 | |
| Winding and regulating all the Public | | |
| Clocks, | 550 50 | |
| Gas and lighting the illuminated clock | | |
| on the Williams market house, cor- | | |
| ner Washington and Dover streets, | | |
| including care of the same, | 100 00 | |
| Gas for illuminated clock, corner Dud- | | |
| ley street and Shawmut avenue, | 22 49 | |
| Tower clocks, on church Winthrop | | |
| street, and Lincoln school-house, | 1,200 00 | |
| Repairing clocks, hardware, etc., | 409 86 | |
| Expenses of Committee on Bells and | | |
| Clocks of 1871, | 40 00 | |
| | <hr/> | |

Total for Bells and Clocks, as per item No. 5, of
Treasurer's account, 8,015 07

Bell Tower, Engine House No. 16.

Constructing a bell tower on Engine house No. 16,
 Temple street, Ward 16, 1,184 50
Per item No. 10 of Treasurer's account.

Carried forward, \$448,926 26

Brought forward, \$448,926 26
Bell Tower, Hook and Ladder House
No. 3.

Constructing a bell tower on Hook and Ladder house
 No. 3, Harrison avenue, 1,133 00
Per item No. 11 of Treasurer's account.

Boston Harbor.

*Payments for regulating the shipping in the harbor,
 removing obstructions, etc.*

Salaries: John T. Gardner,
 Harbor Master, \$1,700 00
 F. Winchester, assistant for
 South Bay, 300 00
 Two boatmen, 1,633 34

 3,633 34

Entertainment to United States and
 State authorities, while visiting the
 harbor, 446 95
 Removing a sunken dry dock, 261 29
 Repairs, fuel, newspapers and small
 items, 102 34
 Expenses of Committee on Boston
 Harbor of 1870, \$190 70
 Carriage hire, do. 10 50

 201 20

*Total for Boston Harbor, as per item No. 6 of Treas-
 urer's account,* 4,645 12

Bridges.

*Repairs, etc., on the several free bridges, including
 salaries of superintendents, viz:*

ALBANY STREET BRIDGE, across Rox-
 bury canal.
 F. Winchester, Superint'd't, \$300 00
 Repairs, 866 75
 Oil, 5 25

 \$1,172 00

CHELSEA STREET BRIDGE, leading from
 Chelsea street, East Boston, to Byron
 street, Chelsea.
 E. T. Stowers, Superint'nd't, \$300 00
 Repairs, 43 56

 343 56

DOVER STREET BRIDGE, leading from

Carried forward, \$1,515 56 \$454,704 38

BRIDGES.

71

| | | | |
|---|------------|-------------|--------------|
| <i>Brought forward,</i> | | \$1,515 56 | \$454,704 38 |
| <i>Dover street to Fourth street, South Boston.</i> | | | |
| Angus Nelson, Superint'd't, | \$1,200 00 | | |
| Ordinary repairs, | 1,580 65 | | |
| Balance on account extending the south'y draw-pier, | 327 00 | | |
| Fuel, oil, and supplies, | 57 57 | | |
| | | 3,165 22 | |
| <i>FEDERAL STREET BRIDGE, leading to South Boston.</i> | | | |
| Jacob Norris, Superint'd't, | \$1,500 00 | | |
| General repairs and material, | 3,301 13 | | |
| Feed for horse, shoeing, etc. | 369 01 | | |
| Horse hire, | 186 00 | | |
| Oil, fuel and supplies, | 100 43 | | |
| | | 5,456 57 | |
| <i>GRANITE BRIDGE, over Neponset river to Quincy.</i> | | | |
| B. S. Hawes, Superint'nd't, | \$100 00 | | |
| Repairs and oil, | 60 82 | | |
| | | 160 82 | |
| <i>MOUNT WASHINGTON AVENUE BRIDGE, leading from Federal street to Granite street, South Boston.</i> | | | |
| Geo. H. Davis, Superint'd't, | \$1,800 00 | | |
| Repairs. (See Mt. Washington Avenue Bridge for cost of rebuilding,) | 1,459 80 | | |
| Hardware, fuel, oil and small supplies, | 151 61 | | |
| | | 3,411 41 | |
| <i>MERIDIAN STREET BRIDGE, leading from Meridian street, East Boston, to Chelsea.</i> | | | |
| Abner Knight, Superintendent, | \$1,000 00 | | |
| Repairs and material, | 2,106 37 | | |
| Rent, oil and small supplies, | 78 46 | | |
| | | 3,184 83 | |
| <i>NEPONSET BRIDGE, over Neponset river to Quincy.</i> | | | |
| John Glavin, Superintendent from Jan. 1, 1870, to April 1, 1871, | \$333 34 | | |
| <i>Carried forward,</i> | \$333 34 | \$16,894 41 | \$454,704 38 |

| | | | |
|-------------------------|----------|-------------|--------------|
| <i>Brought forward,</i> | \$333 34 | \$16,894 41 | \$454,704 38 |
| Repairs, etc. | 365 77 | | |

699 11

WINTHROP BRIDGE, between East Boston and Winthrop, on Point Shirley road.

| | |
|--------------------------|----------|
| Superintending one year, | \$100 00 |
|--------------------------|----------|

| | |
|---|----------|
| Rebuilding bridge, grading approaches, etc. | 5,824 44 |
|---|----------|

| | |
|---------------------------------|-------|
| Repairs previous to rebuilding, | 76 00 |
|---------------------------------|-------|

| | |
|---------------------------|-------|
| Advertising and printing, | 15 08 |
|---------------------------|-------|

6,015 52

MISCELLANEOUS.

Expenses Committee on Bridges

| | |
|----------|----------|
| of 1870, | \$291 24 |
|----------|----------|

| | |
|-----------------------|--------|
| Carriage hire, of do. | 153 00 |
|-----------------------|--------|

444 24

Total for Bridges, as per item No. 7 of Treasurer's account,

24,058 28

Broadway Extension.

Continuation of payments on account of extending Broadway from Federal to Albany street, and erecting a Bridge across Fort Point channel.

| | |
|-------------------------|--------------|
| Land and other damages, | \$142,000 00 |
|-------------------------|--------------|

| | |
|---|-----------|
| Grade damages — Broadway and Dorchester avenue, | 30,768 30 |
|---|-----------|

Bridge: Moseley Iron Building Works:

| | |
|-------------------------|-------------|
| On account of contract, | \$74,652 44 |
|-------------------------|-------------|

| | |
|--------------------------|----------|
| Extra work and material, | 9,106 56 |
|--------------------------|----------|

| | |
|---|-----------|
| On account of contract after being assumed by the city, said company having failed, | 20,923 80 |
|---|-----------|

\$104,682 80

| | |
|--------------------|-----------|
| Nicolson pavement, | 17,680 00 |
|--------------------|-----------|

| | |
|----------------------|----------|
| Concrete foundation, | 7,134 00 |
|----------------------|----------|

| | |
|---------------------|----------|
| Curbs and scuppers, | 4,395 09 |
|---------------------|----------|

| | |
|-------------|----------|
| Iron fence, | 2,840 00 |
|-------------|----------|

136,731 89

Contractors for abutments and retaining walls, piling, etc., balance,

10,107 60

| | |
|---------------|----------|
| Extra piling, | 2,255 00 |
|---------------|----------|

Carried forward,

\$321,862 79 \$478,757 66

| | | |
|--|--------------|--------------|
| <i>Brought forward,</i> | \$321,862 79 | \$478,757 66 |
| Masonry and carpenters' work on curbs, steps, cesspools, etc., | \$3,603 79 | |
| Balance to contractors for raising buildings, | 922 63 | |
| | <hr/> | 4,526 42 |
| Filling and teaming, | \$1,631 40 | |
| Edgestone, paving gravel, lumber, etc., | 1,050 72 | |
| Pavers and laborers, | 915 96 | |
| | <hr/> | 3,598 08 |
| T. Willis Pratt, Consulting Engineer and Superintendent of construction, thirteen months, at \$300 per month, | \$3,900 00 | |
| Engineering, including expenses, | 812 43 | |
| | <hr/> | 4,712 43 |
| Altering water pipes, shoring a build- ing, and sundry small items, | 489 01 | |
| Reporting hearings before Committee, | 128 75 | |
| Discount on Loan, | 2,665 00 | |
| | <hr/> | |
| <i>Total for Broadway Extension, as per item No. 8 of Treasurer's account,</i> | | 337,982 48 |
| [Total payments to date, \$887,982 48.] | | |

Canton Street Grading.

*Payments on account of raising the grade of Canton
street, between Tremont street and Shawmut avenue.*

| | |
|----------------------------------|-------------|
| Grade damages, | \$77,513 00 |
| Contractor for filling, | 15,154 75 |
| Laborers, | 4,849 80 |
| Masonry and carpenters' work, | 2,543 07 |
| Pavers, setting edgestone, etc., | 417 00 |
| Brick, cement, lumber, etc., | 775 85 |
| Manhole frames and covers, | 335 49 |
| Teaming, | 248 25 |
| Estimates for raising buildings, | 565 00 |
| | <hr/> |

*Total for Canton Street Grading, as per item No. 19
of Treasurer's account,* 102,402 21

Cemeteries, etc.

*Payments for the City Registrar's Department, which
has charge of the issuing of marriage certificates and*

| | | |
|-------------------------|-------|--------------|
| <i>Carried forward,</i> | <hr/> | \$919,142 35 |
|-------------------------|-------|--------------|

Brought forward, \$919,142 35
the registering of births and deaths — also the care,
improvement and embellishment of burial grounds,
viz:

OFFICE AND INCIDENTAL EXPENSES.

| | | | |
|---|------------|------------|--------------|
| Salaries: N. A. Apollonio, | | | |
| City Registrar and Su- | | | |
| perintendent of Burial | | | |
| Grounds, one year, | \$2,500 00 | | |
| Clerk hire, | 2,800 00 | | |
| | <hr/> | \$4,800 00 | |
| Clerk copying births and deaths, | | 540 00 | |
| Clerks copying old records, | | 503 03 | |
| Printing and binding, | | 351 37 | |
| Stationery and blank books, | | 132 68 | |
| Collecting the number of | | | |
| births during the year | | | |
| 1870; viz. 8,113 births at | | | |
| twenty-five cents each, | \$2,028 25 | | |
| Indexing do., | 81 13 | | |
| | <hr/> | 2,109 38 | |
| Undertakers for returns of deaths made | | | |
| by them to the City Registrar, under | | | |
| requirements of General Statutes; | | | |
| viz. 4,243 deaths, at ten cents, | | 424 30 | |
| Care of house of reception | | | |
| for the dead, on North | | | |
| Grove street, | \$130 00 | | |
| Water rates two years, | 20 00 | | |
| | <hr/> | 150 00 | |
| Care and storage of funeral cars, | | 103 00 | |
| Bulbs, tools, and small items, | | 121 52 | |
| Expenses Committee on Ceme- | | | |
| teries of 1870, | \$128 37 | | |
| Carriage hire of do., | 35 00 | | |
| | <hr/> | 168 37 | |
| | | <hr/> | |
| | | 9,398 65 | |
| CENTRAL BURYING GROUND, <i>Boylston</i> | | | |
| <i>street.</i> | | | |
| Laborers, | | 246 00 | |
| CHAPEL BURYING GROUND, <i>Tremont</i> | | | |
| <i>street.</i> | | | |
| Labor, including care of | | | |
| ground on Sundays, | \$208 00 | | |
| | <hr/> | | |
| <i>Carried forward,</i> | \$208 00 | \$9,644 65 | \$919,142 35 |

CEMETERIES, ETC.

75

| | | | |
|---|----------|-------------|--------------|
| <i>Brought forward,</i> | \$208 00 | \$9,644 65 | \$919,142 35 |
| Repairs and manure, | 11 50 | | |
| | <hr/> | 219 50 | |
| COPP'S HILL BURYING GROUND. | | | |
| Superintendent, and la- | | | |
| borers, | \$692 00 | | |
| Repairing fence, tombs, | | | |
| etc., | 82 26 | | |
| | <hr/> | 724 26 | |
| EAST BOSTON BURYING GROUND. | | | |
| Laborers, | \$12 00 | | |
| Repairing fence and tool- | | | |
| house, | 155 54 | | |
| | <hr/> | 167 54 | |
| EUSTIS STREET BURYING GROUND, <i>corner Eustis and Washington streets.</i> | | | |
| Laborers, | | 102 00 | |
| GRANARY BURYING GROUND, <i>Tremont street.</i> | | | |
| Labor, including care of the | | | |
| ground on Sundays, | \$454 00 | | |
| Manure and repairs, | 13 00 | | |
| | <hr/> | 467 00 | |
| SOUTH BURYING GROUND, <i>Washington street.</i> | | | |
| Labor, including care of the | | | |
| grounds on Sundays, | \$502 00 | | |
| Manure and locks, | 33 25 | | |
| | <hr/> | 535 25 | |
| SOUTH BOSTON BURYING GROUND, <i>Emerson street.</i> | | | |
| Laborers, | | 42 00 | |
| WARREN STREET BURYING GROUND, <i>rear of Warren street, Boston Highlands.</i> | | | |
| Laborers, | \$132 00 | | |
| Repairs on fence, | 65 50 | | |
| | <hr/> | 197 50 | |
| BURIAL GROUNDS, WARD 16, <i>North, corner Boston and Stoughton streets.</i> | | | |
| Labor and care, | \$460 00 | | |
| Gravel, etc. | 12 50 | | |
| | <hr/> | | |
| <i>Carried forward,</i> | \$472 50 | \$12,099 70 | \$919,142 35 |

| | | | |
|---------------------------|----------|-------------|--------------|
| Brought forward, | \$472 50 | \$12,099 70 | \$919,142 35 |
| South, Washington street. | | | |
| Care and labor, | 195 00 | | |
| | <hr/> | 667 50 | |

Total for Cemeteries, etc., as per item No. 12 of
Treasurer's account, 12,767 20

Chestnut Hill Driveway.

*Continuation of payments on account of building, care
and maintenance of a roadway around the Chestnut
Hill reservoir, in Newton and Brighton, in accord-
ance with Orders passed by the City Council.*

| | |
|------------------------------|-------------|
| On account of gateway, | \$16,000 00 |
| Flagging stone, | 3,592 60 |
| Foremen, laborers, etc. | 3,252 45 |
| Castings, frames and grates, | 982 56 |
| Lumber, | 612 91 |
| Repairing stone breaker, | 310 50 |

Total for Chestnut Hill Driveway, as per item No. 13
of Treasurer's account, 24,751 02

Chestnut Hill Reservoir.

*Continuation of payments on account of the building
of a reservoir, situated in Newton and Brighton,
under the direction of the Cochituate Water Board,
as per order of the City Council, dated December 13,
1865.*

| | | | |
|---|------------|------------|--|
| Salaries: Superintendent and Paymaster, | \$3,708 34 | | |
| Resident Engineer, and his assistants, | 3,257 87 | | |
| | <hr/> | \$6,966 21 | |
| Wages of foremen, mechanics, team- sters, laborers, etc., | | 113,737 06 | |
| Contractor for mason work on gate houses and gateway, | | 35,875 58 | |
| Contractor, laying slope wall, | | 8,356 00 | |
| Contractors, for teams and teaming, | | 82,355 39 | |
| Hay, grain, etc., | \$5,523 76 | | |
| Drags, harnesses, etc., in- cluding repairs, | 447 59 | | |
| Board of a horse in the city, shoeing, repairs of vehicle, | | | |

| | | | |
|------------------|------------|--------------|--------------|
| Carried forward, | \$5,971 35 | \$247,290 24 | \$956,660 57 |
|------------------|------------|--------------|--------------|

| | | | |
|--|------------|--------------|--------------|
| <i>Brought forward,</i> | \$5,971 35 | \$247,290 24 | \$956,660 57 |
| and harness, | 303 98 | | |
| | | 6,275 33 | |
| Castings, | | 18,106 41 | |
| Mechanical work, including material; | | | |
| Carpenters on gate house, | \$4,845 00 | | |
| Iron work do., | 3,175 92 | | |
| Moving buildings and other | | | |
| carpenter's work, | 626 55 | | |
| Carpenters on gate way, | 613 25 | | |
| Tablet in gate house, | 65 00 | | |
| | | 9,325 72 | |
| Clay, | | 6,398 02 | |
| Tools, hardware, steel, iron and mate- | | | |
| rial used in repairs, | | 5,501 82 | |
| Cut stone, | \$3,499 62 | | |
| Coping stone, | 690 00 | | |
| | | 4,189 62 | |
| Paving and paving stones, | | 3,527 68 | |
| Lumber, | | 1,768 18 | |
| Cement, sand and lime, | | 1,149 20 | |
| Brick, | | 1,156 67 | |
| Sods, loam and grass seeds, | | 703 41 | |
| Drain pipe, | | 309 84 | |
| Paints, oil, etc., | | 282 34 | |
| Railroad fares, stationery, printing and | | | |
| sundry small items, | | 664 19 | |
| Land and land damages, | | 21,546 78 | |
| Annuity, | | 675 00 | |
| Taxes, | | 508 35 | |
| Allowance to an employé injured upon | | | |
| the work, | | 500 00 | |
| Expenses Cochituate Water Board of | | | |
| 1870, | \$59 00 | | |
| Carriage hire, of do. | 20 00 | | |
| | | 79 00 | |

*Total for Chestnut Hill Reservoir, as per item No. 14
of Treasurer's account,*

329,957 80

Church Street District.

*Continuation of payments on account of raising build-
ings, filling in with gravel to the newly established
grade, and otherwise improving the territory bound-
ed by Tremont, Pleasant, Providence and Ferdi-
nand streets.*

Paving, including material, \$31,373 63

Carried forward, \$31,373 63

\$1,286,618 37

| | | |
|---|-------------|----------------|
| <i>Brought forward,</i> | \$31,373 63 | \$1,286,618 37 |
| Cesspools, including frames and covers, | 2,099 02 | |
| Laborers, | 333 50 | |
| Teaming, | 235 75 | |
| Brick, lumber, etc., | 202 28 | |

\$34,244 18

Land and other damages, \$20,238 15

Damages on account of railroad track in Ferdinand street,

2,250 00

22,488 15

Contractors and others for labor and material, fitting up buildings,

3,071 53

Examining titles, etc.,

1,216 50

Salary of Francis Richards, Commissioner, to June 1, 1870,

335 62

Taxes assumed and paid by city,

189 42

Oil, printing and small items,

50 74

Expenses of Committee on Church Street District, of 1870,

404 03

Total for Church Street District, as per item No. 18 of Treasurer's account,

62,000 17

City Debt.

The Committee on the Reduction of the City Debt have been charged by the Auditor with the whole amount of the City Debt which became due in this financial year,

203,200 00

Per item No. 15 of Treasurer's account, \$206,200 00

Less amount drawn 1869-70, but not paid until this year,

3,000 00

\$203,200 00

City Hospital.

Payments on requisitions drawn and approved by the Board of Trustees.

Salaries: L. A. Cutler,

Superintendent,

\$1,800 00

All other employes,

22,448 36

\$24,248 36

Subsistence supplies,

37,854 03

Fuel,

10,367 75

Printing: — Quinquennial report, a bound volume with illustrations,

\$5,719 27

Carried forward,

\$5,719 27

\$72,470 14

\$1,551,818 54

| | | | |
|--------------------------------------|------------|-------------|----------------|
| <i>Brought forward,</i> | \$5,719 27 | \$72,470 14 | \$1,551,818 54 |
| Ordinary, | 715 42 | | |
| | | 6,434 69 | |
| Repairs and alterations, | | 6,271 77 | |
| Medical supplies, instruments, etc., | | 5,687 23 | |
| Liquors, including ale and cider, | | 2,869 78 | |
| Water rates, | | 2,751 79 | |
| Care and improvement of grounds, | | 2,411 90 | |
| Bedding and bedding material, | | 2,069 89 | |
| Ice, | | 1,714 45 | |
| Gas, | | 1,621 96 | |
| Hay, grain, shoeing horses, repairs, | | | |
| vehicles, harness, etc. | | 1,391 69 | |
| Furniture and furnishing, | | 1,237 42 | |
| Stationery, | | 640 25 | |
| Small items by Superintendent, | | 253 82 | |

Total for City Hospital, as per item No. 16 of Treasurer's account,

107,826 78

Common, Public Garden and Public Squares.

Care and improvement of the common, public garden, public squares, and ornamental grounds, including trees in the streets.

GENERAL EXPENSES.

| | | | |
|---|------------|------------|----------------|
| Salary: John Galvin, superintendent, | \$2,000 00 | | |
| Tools, lawn mowers, hand-carts, | 849 10 | | |
| Water rates: drinking fountains, public garden and deer park — two years, | 670 00 | | |
| Hire of horse and wagon, | 500 00 | | |
| Feed for deer, ducks and swans, | 270 46 | | |
| Signs, fuel and small items, | 189 82 | | |
| Advertising, stationery and printing, | 82 98 | | |
| Streets, — watering, etc., | | | |
| Charles, — Common and Public Garden, | \$696 00 | | |
| Washington, — Blackstone and Franklin squares, | 150 00 | | |
| Labor on trees, | 1,132 04 | | |
| Gravel and teaming, | 149 00 | | |
| | | 2,127 04 | |
| Expenses Committee on Common, etc.:— of 1870, | \$1,191 28 | | |
| Of 1871, | 78 95 | | |
| <i>Carried forward,</i> | \$1,270 23 | \$6,689 40 | \$1,659,645 82 |

| | | | |
|--------------------------|------------|------------|----------------|
| <i>Brought forward,</i> | \$1,270 23 | \$6,689 40 | \$1,659,645 32 |
| Carriage hire,—Committee | | | |
| of 1870, | 101 50 | | |
| Of 1871, | 31 50 | | |
| | <hr/> | 1,403 23 | |

| | | | |
|-------------------------|--|-------|------------|
| TOTAL GENERAL EXPENSES. | | <hr/> | \$8,092 63 |
|-------------------------|--|-------|------------|

| | | | |
|---------------------------|------------|-----------|--|
| COMMON. | | | |
| Laborers, | \$5,413 24 | | |
| Sods, | 2,111 14 | | |
| Teaming, | 1,490 00 | | |
| Repairing fences, drains, | | | |
| plank walks, deer park, | | | |
| etc., | 1,500 70 | | |
| Red gravel, | 697 50 | | |
| Loam, gravel and manure, | 533 50 | | |
| Concrete paving, | 500 00 | | |
| Seeds, etc., | 57 03 | | |
| | <hr/> | 12,303 11 | |

| | | | |
|---------------------------|------------|-----------|--|
| PUBLIC GARDEN. | | | |
| Laborers, | \$5,659 89 | | |
| Plants, seeds, and bulbs, | 3,796 00 | | |
| General repairs and | | | |
| materials: green- | | | |
| house, fences, | | | |
| seats, etc., | \$210 48 | | |
| On account of heat- | | | |
| ing apparatus in | | | |
| green-house, | 1,000 00 | | |
| | <hr/> | 1,210 48 | |
| Sods, manure and loam, | 751 25 | | |
| Teaming, | 236 00 | | |
| | <hr/> | 11,653 62 | |

| | | | |
|---------------------------|----------|----------|----------|
| CHESTER PARK AND SQUARES. | | | |
| Laborers, | \$622 75 | | |
| Plants, trees, and bulbs, | 745 00 | | |
| Loam, manure and teaming, | 179 50 | | |
| Repairs on fence, | 47 67 | | |
| Extension westerly | | | |
| Iron fence, | \$572 15 | | |
| Loam and sods, | 429 00 | | |
| Edgestone, | 218 55 | | |
| Labor and teaming, | 158 00 | | |
| | <hr/> | 1,377 70 | |
| | | <hr/> | 2,972 62 |

| | | | | | |
|-------------------------|--|-------|-------|-------------|----------------|
| <i>Carried forward,</i> | | <hr/> | <hr/> | \$35,021 98 | \$1,659,645 32 |
|-------------------------|--|-------|-------|-------------|----------------|

| | | | |
|--|------------|-------------|----------------|
| <i>Brought forward,</i> | | \$35,021 98 | \$1,659,645 32 |
| CITY HALL GROUNDS. | | | |
| Laborers, | \$80 00 | | |
| Plants, etc., | 125 00 | | |
| | | 205 00 | |
| COMMONWEALTH AVENUE. | | | |
| Laborers, | \$246 84 | | |
| Gravel and teaming, | 368 75 | | |
| Cutting die in Hamilton statue, | 130 40 | | |
| | | 745 99 | |
| BLACKSTONE, FRANKLIN, LOWELL, AND WORCESTER SQUARES AND UNION PARK. | | | |
| Contractor for care, plants, seeds, etc., | \$1,550 00 | | |
| Repairing fountains in the several squares, | 167 99 | | |
| Flagstaff, and repairing locks, Union park, | 85 78 | | |
| | | 1,803 72 | |
| SQUARES AT BOSTON HIGHLANDS. | | | |
| CEDAR SQUARE. | | | |
| Laborers, | \$878 00 | | |
| Wall, steps and grading, | 2,266 95 | | |
| Iron fence, | 1,094 62 | | |
| Teaming, seeds, trees and car fares, | 337 32 | | |
| | | 4,576 89 | |
| FOUNTAIN SQUARE. | | | |
| Contractor—for bank wall, | \$2,380 25 | | |
| Contractor—grading side-walk, Walnut avenue, | 600 00 | | |
| Laborers, | 78 00 | | |
| | | 3,058 25 | |
| JUNCTION WARREN AND ST. JAMES STREETS. | | | |
| Edgestones and sidewalks, | | 333 70 | |
| MADISON SQUARE. | | | |
| Sounding, | | 751 00 | |
| WALNUT PARK. | | | |
| Laborers, | | 23 00 | |
| WASHINGTON SQUARE. | | | |
| Filling, | | 468 00 | |
| SQUARES AT EAST BOSTON. | | | |
| Care of, per contract, including extra allowance on account of fire and storm, | \$625 00 | | |
| <i>Carried forward,</i> | \$625 00 | \$46,987 53 | \$1,659,645 32 |

| | | | |
|---|------------|-------------|----------------|
| <i>Brought forward,</i> | \$625 00 | \$46,987 53 | \$1,659,645 32 |
| Enclosing square bounded by Putnam, Trenton and White streets, | | | |
| Edgestone, | \$527 75 | | |
| Iron fence, | 2,852 96 | | |
| | <hr/> | 3,380 71 | |
| Repairing fence and drain, Belmont square, | | 259 92 | |
| Painting fountains, Central and Maverick squares, | | 23 59 | |
| Teaming, | | 2 50 | |
| | <hr/> | | 4,291 72 |
| SQUARES AT SOUTH BOSTON. | | | |
| Laborers, | \$1,060 81 | | |
| Repairing fence, Independence square and Telegraph Hill, | | 173 09 | |
| Sods, loam and teaming, | | 185 00 | |
| | <hr/> | | 1,418 90 |
| MEETING-HOUSE HILL, WARD 16. | | | |
| Laborers, | \$597 52 | | |
| Iron fence, per contract, | 5,539 73 | | |
| Edgestone, | 890 30 | | |
| Gravel, | 831 00 | | |
| Teaming, | 252 00 | | |
| Sods and grass seed, | 73 50 | | |
| Car fares, | 36 00 | | |
| | <hr/> | | 8,220 10 |
| <i>Total for Common and Squares, as per item No. 17 of Treasurer's account,</i> | | | 60,918 25 |

Dearborn School-House.

Payments for enlarging and remodelling the Dearborn School-House, situated on Dearborn place, Boston Highlands.

| | |
|---|-------------|
| Contractor, per contracts, | \$24,850 00 |
| Yard wall, fence, filling, and grading, | 7,379 00 |
| Heating apparatus, | 5,354 00 |
| Plastering, | 960 16 |
| Measurements, plans and specifications, | 750 00 |
| Watchman, cleaning, and small items, | 275 96 |
| Furniture, | 163 33 |
| Ventilators, | 130 00 |

| | | | |
|-------------------------|-------|-------------|----------------|
| <i>Carried forward,</i> | <hr/> | \$39,862 45 | \$1,720,563 57 |
|-------------------------|-------|-------------|----------------|

| | | |
|---------------------------|-------------|----------------|
| <i>Brought forward,</i> | \$39,826 45 | \$1,720,568 57 |
| Advertising and printing, | 54 65 | |

| | | |
|--|--|-----------|
| <i>Total for Dearborn School-House, as per item No. 21 of Treasurer's account,</i> | | 39,917 10 |
|--|--|-----------|

Devonshire Street.

Continuation of payments on account of widening Devonshire street, between Milk and State streets.

| | |
|-------------------|-------------|
| Land damages, | \$17,000 00 |
| Discount on loan, | 5 00 |

| | |
|--|-----------|
| <i>Total for Devonshire Street, as per item No. 20 of Treasurer's account,</i> | 17,005 00 |
|--|-----------|

Dorchester Debt.

| | |
|--|-----------|
| The Committee on the Reduction of the City Debt have been charged with the amount of Dorchester town debt which has become due during this financial year, | 12,000 00 |
|--|-----------|

Per item No. 22 of Treasurer's account.

East Boston Ferries.

Payments on account of running the ferries between the City Proper and East Boston, including repairs of boats, drops and buildings—being the first year said ferries have been in the sole charge of the city of Boston, having been purchased of the Ferry Company, March 31, 1870.

| | |
|---|-------------------|
| Salaries: — Edward Brigham, Superintendent, | \$2,500 00 |
| Clerk and assistant, | 3,700 00 |
| All other employés, | 58,408 21 |
| | <hr/> \$64,608 21 |

| | |
|--|-----------------|
| Repairs, renewals and alterations on buildings, drops, tanks, and piers, including piling, and dredging, | \$35,356 96 |
| New drop and tanks, | 11,617 36 |
| New head house, | 4,161 09 |
| Coal shed, | 570 00 |
| | <hr/> 51,705 41 |
| Repairs on boats, | 19,389 97 |

| | |
|--|-----------------|
| Lumber and other material used in repairs, | \$10,714 50 |
| Tools and hardware, | 3,063 90 |
| | <hr/> 13,778 40 |

| | | |
|-------------------------|--------------|----------------|
| <i>Carried forward,</i> | \$149,481 99 | \$1,789,485 67 |
|-------------------------|--------------|----------------|

| | | |
|--|--------------|----------------|
| <i>Brought forward,</i> | \$149,481 99 | \$1,789,485 67 |
| Fuel, | 39,726 30 | |
| Teaming and wheeling coal, | 2,913 77 | |
| Water rates, | 2,878 85 | |
| Gas, | 2,789 90 | |
| Oils, waste and supplies, | 2,051 94 | |
| Chandlery, | 1,604 17 | |
| Furniture, stoves, | 1,280 48 | |
| Custom House charges, | 987 10 | |
| Allowance for damages to horses and vessels, | 715 28 | |
| Service of tug boats, | 225 00 | |
| Wharfage, expressing and small items, | 440 02 | |
| Service of an inspector from December 17, 1869, to April 1, 1870, | 750 00 | |
| Tower clock, | 307 00 | |
| Printing, | 1,069 85 | |
| Stationery and blank books, | 238 12 | |
| Advertising, | 133 01 | |
| Rents, lease Sargent's wharf, including premium on gold, | \$4,464 62 | |
| Shop and office, | 150 00 | |
| | <hr/> | 4,614 62 |
| Expenses, Board of Directors East Boston Ferries of 1870, | \$431 50 | |
| Carriage hire, of do., | 7 00 | 438 50 |
| | <hr/> | <hr/> |
| <i>Total for East Boston Ferries, as per item No. 24 of Treasurer's account,</i> | | 212,645 90 |

Engineer's Department.

Expenses of the Civil Engineer's Department.

| | | |
|--|-------------|----------------|
| Salaries :—N. Henry Crafts, | | |
| City Engineer, | \$3,000 00 | |
| Assistant engineers, draftsmen and assistants, | 7,360 33 | |
| | <hr/> | \$10,360 33 |
| Stationery, drawing material, | 1,659 70 | |
| Instruments and tools, | 331 52 | |
| Car fares, | 288 06 | |
| Frames for maps, etc., stamps, books, and small items, | 230 16 | |
| Printing, | 196 58 | |
| Insurance maps, | 195 00 | |
| Horse and buggy hire, | 113 00 | |
| | <hr/> | <hr/> |
| <i>Carried forward,</i> | \$13,374 35 | \$2,002,131 57 |

| | | |
|--|-------------|----------------|
| <i>Brought forward,</i> | \$13,374 35 | \$2,002,131 57 |
| Washing and small supplies, | 92 35 | |
| Cloth for backing plans, including binding, | 81 20 | |
| Horse, buggy, harness, including keeping, shoeing, etc., | 883 50 | |
| Expenses of City Engineer to New York, | 86 60 | |
| Expenses of Committee on Engineer's Department: — of 1870, | \$453 49 | |
| of 1871, | 91 08 | |
| Carriage hire, Committee of 1870, | 21 00 | |
| | <hr/> | 565 57 |

Total for Engineer's Department, as per item No. 23 of Treasurer's account, 15,083 57

Engine and Hose House, East Street.

Payment to carpenters for the completion of the two-story brick house on East street now occupied by Engine Co. No. 7. [Total cost of land and building, \$24,954.59.]

Per item No. 25 of Treasurer's account, 1,157 16

Engine House No. 4.

By order of the City Council a contract was made for re-building the engine house on the Bridge estate, so called, situated between Court street and Tremont row; after the contractor had commenced work on the building, the City Council ordered the removal of said building and Scollay's building adjoining, and laid the land out as a public street. The payments on account of said re-building were as follows, viz.: —

| | |
|---|------------|
| Settlement with contractor, | \$3,750 00 |
| Plans and specifications, | 250 00 |
| Rent of lodging-room and gas fixtures in temporary house, | 87 39 |
| | <hr/> |

Total for Engine House No. 4, as per item No. 28 of Treasurer's account, 4,087 39

Engine House No. 4, Dorchester.

Payment to contractors for the completion of a brick house with granite trimmings, on Norfolk street, Mattapan, including grading and paving yard,

| | | |
|-------------------------|-------|----------------|
| <i>Carried forward,</i> | <hr/> | \$2,022,459 69 |
|-------------------------|-------|----------------|

| | |
|--|----------------|
| <i>Brought forward,</i> | \$2,022,459 69 |
| — the building was commenced by the town of Dorchester, previous to the annexation, — now oc- cupied by Engine Co. No. 19, | |
| <i>Per item No. 26 of Treasurer's account,</i> | 5,661 29 |

Fire Alarm Department.

*Payments for carrying on the telegraph system of fire
alarms, including its extension into Dorchester.*

ORDINARY.

| | | |
|--|------------|----------------------------|
| Salaries : John F. Ken- | | |
| nard, Superintendent, | \$2,500 00 | |
| Operators and repairers, | 11,282 25 | |
| | <hr/> | \$13,782 25 |
| Gong striking machines and repairing | | |
| all machinery, | | 2,026 15 |
| Striking machines, | | 1,800 00 |
| Automatic machines for signal boxes, | | 1,172 00 |
| Instruments, including repairs, | | 1,123 68 |
| Repairing belfries, damage by wires, etc., | | 1,028 51 |
| Frames for "list of signal boxes," | | 619 00 |
| Chemicals, | | 605 97 |
| Bedding, gas fixtures, furnish- | | |
| ing, | \$429 45 | |
| Washing, | 92 15 | |
| | <hr/> | 521 60 |
| Iron work, — brackets, etc., | | 435 37 |
| Cartage and sundry small items, | | 375 75 |
| Tools and hardware, | | 367 56 |
| Wire, | | 347 64 |
| Printing and stationery, | | 464 87 |
| Horse and buggy hire for superinten- | | |
| dent, | | 540 00 |
| Expenses of Committee on Fire Alarm | | |
| Department of 1870, to New York, | | |
| Troy and other places, | | 500 00 |
| Expenses of Committee on | | |
| Fire Alarm Department : | | |
| of 1870, | \$275 51 | |
| of 1871, | 113 35 | |
| Carriage hire: Committee | | |
| of 1870, | 77 00 | |
| of 1871, | 44 50 | |
| | <hr/> | 510 36 |
| <i>Total ordinary expenses,</i> | <hr/> | \$26,220 71 |
| <i>Carried forward,</i> | <hr/> | \$26,220 71 \$2,028,123 98 |

| | | |
|---|-------------------|----------------|
| <i>Brought forward,</i> | \$26,220 71 | \$2,028,123 98 |
| EXTENSION INTO DORCHESTER. | | |
| Five bells, | \$5,312 59 | |
| Teaming and hoisting into towers, | 480 00 | |
| | <u> </u> | \$5,792 59 |
| Striking machines, | \$2,160 00 | |
| Signal boxes, | 1,450 00 | |
| Gongs, bells in office, etc., | 1,040 20 | |
| Ten pen registrar for office, | 335 00 | |
| | <u> </u> | 4,985 20 |
| Wire, | | 3,933 54 |
| Telegraph poles, | \$2,242 50 | |
| Painting, | 963 17 | |
| | <u> </u> | 3,205 67 |
| Labor, | | 2,698 00 |
| Iron work, hardware, and insulators, | | 2,022 51 |
| Carpenters' work on towers and machine rooms, | 975 41 | |
| Hire of horse and wagon, cartage, and small items, | 703 69 | |
| Expenses of superintendent and assistant to Bangor and other places, | 84 50 | |
| Horse and buggy hire for superintendent, | 52 00 | |
| Expenses of Committee on Fire Alarm Department: of 1870, | \$401 20 | |
| Carriage hire of do., | 89 00 | |
| | <u> </u> | 440 20 |
| | <u> </u> | 24,893 31 |
| <i>Total for Fire Alarm Department, as per item No. 30 of Treasurer's account,</i> | | 51,114 02 |
| <i>Fire Department.</i> | | |
| <i>Payments for this department; exclusive of the Fire Alarm system, repairs on engine, hook and ladder, and hose carriage houses, viz.:—</i> | | |
| Salaries: John S. Damrell, Chief Engineer, | \$3,000 00 | |
| | <u> </u> | |
| <i>Carried forward,</i> | \$3,000 00 | \$2,079,238 00 |

| | | |
|--|--------------|----------------|
| <i>Brought forward,</i> | \$3,000 00 | \$2,079,238 00 |
| Henry W. Longley, Secretary to Board of Engineers, | 1,500 00 | |
| Assistant Engineers, | 7,200 00 | |
| Enginemen, firemen and drivers, and officers and members of the various engine, hook and ladder, and hose companies, | 177,082 26 | |
| Extra drivers, and extra service of members, | 1,853 05 | |
| Inspector of wooden buildings and steam boilers, | 1,017 25 | |
| Clerk in office, | 928 08 | |
| <i>Total for Salaries,</i> | \$192,580 64 | |
| Repairs of engines, hose and hook and ladder carriages, and fuel wagons, | 35,629 01 | |
| Hose, hose pipes and couplings, including repairs, | 23,483 71 | |
| New apparatus, viz.:—Two steam fire engines exchanged, \$7,800 00 | | |
| Six two wheel hose carriages, 1,275 00 | | |
| Three coal wagons, 820 00 | | |
| One four wheel hose carriage, 600 00 | | |
| One pump with reel, 800 00 | | |
| | 10,795 00 | |
| Fire hats and badges, including repairs, | 3,055 10 | |
| Ladders, rakes, axes, lanterns, etc., | 1,226 20 | |
| Spanners, belts, hose lines, etc., | 343 87 | |
| Hydrant heads, | 585 00 | |
| Purchase and exchange of horses, | 4,162 50 | |
| Hay, grain, straw, | 14,099 52 | |
| Harnesses, blankets, whips, | 2,907 84 | |
| Shoeing horses, | 2,241 72 | |
| Medical attendance and medicine for horses, including pasturing, | 802 35 | |
| Hire of horses and pumps on account of snow, and to replace horses disabled, | 455 97 | |
| Furniture, and bedding, ordinary, \$3,523 50 | | |
| Refurnishing Engine No. 2, and H. & L. No. 1, 1,242 58 | | |
| Engine No. 14, 794 46 | | |
| Washing, 1,242 29 | | |
| | 6,802 83 | |
| Fuel:—for houses, \$2,833 77 | | |
| <i>Carried forward,</i> | \$2,833 77 | \$299,171 26 |
| | | \$2,079,238 00 |

FIRE DEPARTMENT.

89

| | | | |
|--|-------------|--------------|----------------|
| <i>Brought forward,</i> | \$2,838 77 | \$299,171 26 | \$2,079,238 00 |
| For engines, | 1,964 12 | | |
| | | 4,797 89 | |
| Gas, | | 3,586 02 | |
| Cartage and expressing, | | 1,843 26 | |
| Soap, tools, hardware, and small supplies, | | 1,486 15 | |
| Neatsfoot oil and leather preservatives for hose; sperm oil, and fluids, for engines and lanterns, | | 1,037 53 | |
| Water rates — houses, | | 635 00 | |
| Watering streets, ice and small items, | | 323 62 | |
| Testing engine boilers, | | 253 00 | |
| Grain chests and small repairs, | | 188 72 | |
| Damages by apparatus, | | 161 00 | |
| Bellamy's hose protectors, | | 285 50 | |
| Connecting steam heaters with engines, | | 598 69 | |
| Allowance to members for injuries received while in the discharge of their duty, | | 875 00 | |
| Refreshments for members at fires, | | 1,233 22 | |
| Hydrants and reservoirs; for use of water at fires, | \$32,994 00 | | |
| Hydrants furnished and kept in order under direction Cochituate Water Board, | 21,996 00 | | |
| Hydrant signs, | 1,246 89 | | |
| Reservoirs, repairs, covers, | 746 55 | | |
| | | 56,983 44 | |
| Printing, | | 866 33 | |
| Stationery and blank books, | | 196 95 | |
| Advertising, | | 131 45 | |
| Expenses of Chief Engineer to Manchester, | | 41 85 | |
| Repairs on vehicle and harness, shoeing horse, used by Chief Engineer, | | 273 14 | |
| Parade of the department, September 17, 1870:— | | | |
| Collation, | \$2,137 50 | | |
| Uniform shirts, | 401 28 | | |
| Bands of music, | 326 00 | | |
| Hire of horses and men and small items, | 186 00 | | |
| <i>Carried forward,</i> | \$3,050 78 | \$374,969 02 | \$2,079,238 00 |

| | | | |
|---|--------------|---------------------|----------------|
| <i>Brought forward,</i> | \$3,050 78 | \$374,969 02 | \$2,079,238 00 |
| Decorating Faneuil Hall, | 75 00 | | |
| Expenses of Committee, | 152 25 | | |
| Carriage hire, | 46 50 | | |
| | | 3,324 53 | |
| Entertaining visiting fire companies; carriage hire, and refreshments, | | 353 75 | |
| Expenses Committee on Fire Department of 1870, entertaining visitors from other places, | | 1,190 40 | |
| Expenses Committee on Fire Department: — | | | |
| of 1870, | \$2,954 81 | | |
| of 1871, | 99 60 | | |
| Carriage hire, committee of 1870, | 391 00 | | |
| | | 3,445 41 | |
| <i>Total for Fire Department,</i> | | | 383,283 11 |
| <i>Per item No. 29 of Treasurer's account,</i> | \$383,275 53 | | |
| <i>Add amount drawn by Auditor, but not paid,</i> | | 7 58 | |
| | | <u>\$383,283 11</u> | |

Fort Hill Improvement.

Continuation of payments on account of reducing the grade of "Fort Hill," — embracing the territory bounded by Broad, Milk, and Pearl streets, and laying out and opening new and widening old streets upon said territory.

| | | | |
|--|--------------|----------------|------------|
| Land and other damages, | \$254,368 91 | | |
| Estates purchased, | 34,400 00 | | |
| Contractors: removing earth, | 91,719 82 | | |
| Steps, water rates and sundry small items, | 1,188 97 | | |
| Auction expenses: sales old material, | 1,046 70 | | |
| Gravel and teaming, | 676 15 | | |
| Advertising and printing, | 288 76 | | |
| Employés of Committee, | 228 00 | | |
| Employés of Paving Department, | 96 00 | | |
| | | | |
| <i>Total for Fort Hill Improvement,</i> | | | 383,963 31 |
| <i>Per item No. 32 of Treasurer's account,</i> | \$383,953 31 | | |
| <i>Carried forward,</i> | \$383,953 31 | \$2,846,484 42 | |

| | | |
|--|---------------------|----------------|
| <i>Brought forward,</i> | \$383,953 31 | \$2,846,484 42 |
| <i>Add amount drawn by Auditor but not paid,</i> | 10 00 | |
| | <u>\$383,963 31</u> | |

Gibson School Fund.

Re-imbursement to this fund of the amount of three United States coupon bonds of \$1,000 each, stolen from the vault of the Dorchester Mutual Fire Insurance Company November 4, 1869, in which they were deposited by the Treasurer of the town of Dorchester. The loss was assumed by said town.

Per item No. 39 of Treasurer's account, 3,000 00

Girls' High and Normal School-House.

Balance of payments on account of the erection of a brick building with freestone facings, on Newton and Pembroke streets, for a girls' high and normal school-house, including additional land and furniture. [Total payments for land, building and furniture, \$310,717.51.]

| | | | |
|--|-------------|-------------|----------------|
| Contractors:— for masonry, balance contract, | \$3,686 00 | | |
| Extra work and material, including extending and building yard walls, and grading, | 9,959 64 | \$13,645 64 | |
| Carpenters:— balance contract, | \$16,281 00 | | |
| Extra work and material, including cupola, and preparing chemical room, | 8,971 86 | 25,252 86 | |
| Plastering:— balance contract, | \$3,700 00 | | |
| Extra work and material, | 1,356 60 | 5,056 60 | |
| Roofing:— contract, | \$5,475 00 | | |
| <i>Carried forward,</i> | \$5,475 00 | \$48,955 10 | \$2,849,484 42 |

| | | | |
|--|------------|-------------|----------------|
| <i>Brought forward,</i> | \$5,475 00 | \$43,955 10 | \$2,849,484 42 |
| Extra work and material, principally on cupola and surroundings, | 3,392 92 | | |
| | | 8,867 92 | |
| Painting: — contract, | \$4,342 00 | | |
| Extra work and material, | 1,468 80 | | |
| | | 5,810 80 | |
| Plumbing: — contracts, | \$2,246 75 | | |
| Extra work and material, including fittings for chemical room, | 2,545 95 | | |
| | | 4,792 70 | |
| Heating apparatus, | | 5,043 18 | |
| Plans and specifications, | | 2,091 55 | |
| Iron fence, | | 792 00 | |
| Gas piping and fixtures, | | 730 37 | |
| Fuel, cleaning and small items, | | 466 06 | |
| Rubber mouldings, | | 365 50 | |
| Slated surface, | | 294 72 | |
| Bells, batteries, etc., | | 289 25 | |
| Lightning conductors, | | 256 75 | |
| Furniture and furnishing, | | 15,947 66 | |
| Land, | | 10,000 00 | |

*Total for Girls' High and Normal School-House, as
per item No. 33 of Treasurer's account,*

99,703 56

Grading New Streets.

*Payments on account of grading, and putting in order
for travel, streets accepted and laid out during the
financial year 1870-71.*

| | |
|---|------------|
| Gravel, etc., filling and grading, | \$6,469 69 |
| Laborers, | 3,229 44 |
| Teaming, | 2,647 25 |
| Material, — stone blocks, lumber, brick, | 2,606 44 |
| Pavers, setting edgestone, and paving gutters, | 2,411 73 |
| Mason work, including material, on cesspools and drains, | 2,199 60 |
| Stone wall on Guild street per agreement, | 1,100 00 |

*Total for Grading New Streets, as per item No. 38
of Treasurer's account,*

20,664 15

Grammar School-House, Ward 1.

*Balance of payments on account of erecting a gram-
mar school-house of brick with granite facings, on*

Carried forward,

\$2,969,852 13

| | | |
|---|------------|----------------|
| <i>Brought forward,</i> | | \$2,969,852 13 |
| <i>Paris and Decatur streets, East Boston, containing fourteen school-rooms and an exhibition hall. [Total cost of land, building and furniture, \$129,385 49.]</i> | | |
| Contractors : — for masonry, | | |
| — balance contract, | \$3,600 00 | |
| Allowed for damages by gale, | | |
| Sept. 8th, 1869, | 935 00 | |
| Extra work and material, | | |
| including raising grade, | 9,356 10 | |
| | | \$13,891 10 |
| Carpenter, — balance con- | | |
| tract, | \$8,000 00 | |
| Extra work and material, in- | | |
| cluding cold air and venti- | | |
| lating boxes, | 7,964 74 | |
| | | 15,964 74 |
| Heating apparatus, | | 1,189 48 |
| Watchman, fuel and cleaning, | | 626 50 |
| Edgestone, | | 213 75 |
| Furniture and furnishing, | | 1,512 89 |

Total for Grammar School-House, Ward 1, as per item No. 34 of Treasurer's account, 33,398 46

Grammar School-House, Ward 14.

Balance of payments on account of erecting and furnishing a grammar school-house on Sterling and Windsor streets, of brick with granite facings, three stories high, containing sixteen school-rooms and an exhibition hall.

[Total payments for land, building and furniture, \$133,334 10.]

| | | |
|--------------------------------------|-------------|-------------|
| Contractor : — Masonry, balance con- | | |
| tract, | \$42,600 00 | |
| Extra work and material, | | |
| including yard wall and | | |
| on earth closets, | 5,605 00 | |
| | | \$48,205 00 |
| Carpenters : — Contract, | \$24,456 00 | |
| Extras, including cold | | |
| air and ventilating | | |
| boxes, | 3,828 83 | |
| | | 28,284 83 |
| Heating apparatus, | | 7,839 66 |
| Earth closet fixtures, pans, etc., | | 522 23 |

Carried forward, \$84,851 72 \$3,003,250 59

| | | |
|---------------------------------|-------------|----------------|
| <i>Brought forward,</i> | \$84,851 72 | \$3,003,250 59 |
| Cleaning, fuel and small items, | 491 86 | |
| Edgestone, | 355 95 | |
| Lightning conductors, | 229 00 | |
| Furniture and furnishing, | 6,999 57 | |

| | |
|--|-----------|
| <i>Total for Grammar School-House, Ward 14, as per item No. 35 of Treasurer's account,</i> | 92,928 10 |
|--|-----------|

Harrison Avenue Extension.

| | |
|---|-----------|
| Payments for land and other damages on account of the extension of Harrison avenue from Eustis street to Warren street, | 69,857 00 |
| <i>Per item No. 45 of Treasurer's account.</i> | |

Health Department.

Payments for this Department include the expenses of sweeping the streets, collecting ashes and house offal, and other work connected with the preservation of the health of the city.

The house offal of the city proper and South Boston is disposed of by contract. It is collected in the city wagons, and delivered at the offal depot connected with the south stables on Albany, opposite Brookline street, whence it is taken in covered wagons, and carried out of the city. The house offal at East Boston is collected there by contract, and is disposed of by the collector for his own benefit. The house offal in Boston Highlands is collected by the city, and delivered to the contractor at the "Alms-house lot."

SALARIES AND PAY-ROLLS.

| | |
|--|------------|
| George W. Forristall, Superintendent, | \$2,500 00 |
| Daniel B. Curtis, Assistant Superintendent, | 2,000 00 |
| Clerk, also constables employed in serving processes for abating nuisances, etc., | 6,345 00 |
| Mechanics employed at the south yard. | |
| Wages of seven blacksmiths, three wheelwrights, two harness makers, one painter, | 11,587 60 |
| Foremen of yards, feeders, and watchmen. — Wages of one foreman of the south yard, one foreman of the west yard, one foreman at Boston Highlands, two feeders, and two watchmen, | 6,802 85 |

| | | |
|-------------------------|-------------|----------------|
| <i>Carried forward,</i> | \$29,235 45 | \$3,166,035 69 |
|-------------------------|-------------|----------------|

| | | |
|---|--------------|----------------|
| <i>Brought forward,</i> | \$29,235 45 | \$3,166,035 69 |
| Foremen of teams and sweepers, teamsters, and laborers. — Wages of the two foremen each, for teamsters and sweepers from west and south stables; teamsters and laborers employed in sweeping the streets, and removing street dirt, | 100,647 18 | |
| Wages of the teamsters and laborers employed in collecting the house offal, and ashes, | 94,540 56 | |
| Driver of wagon used for the conveyance of prisoners to and from the station houses to the city prison, and to the jail, | 1,102 00 | |
| <i>Total salaries and pay rolls,</i> | \$225,525 19 | |
| Feed and bedding for horses, viz.: | | |
| Grain, meal, and carrots, | \$15,080 61 | |
| Hay and straw, | 7,365 72 | |
| | 22,446 33 | |
| Purchase and exchange of horses, | 9,775 00 | |
| Materials, tools, etc., used in the workshops, for manufacturing and repairing carts, wagons, harnesses, shoeing horses: — also in repairing buildings, viz: | | |
| Iron, steel, axles, springs, horseshoes, nails, hardware, | \$6,725 03 | |
| Lumber, hubs, spokes, | 3,245 14 | |
| Saddlery, hardware, leather, horse collars, | 2,659 09 | |
| Paints, oils, varnish, | 1,031 47 | |
| Soft coal, | 244 72 | |
| | 13,905 45 | |
| EAST BOSTON. | | |
| Collecting ashes, | \$5,654 00 | |
| Collecting house offal, per contracts, | 600 00 | |
| Ferry tolls, | 142 50 | |
| | 6,396 50 | |
| Hoes, shovels, baskets, broom stuff, buckets, | 1,821 29 | |
| Water rates: for stables, drinking fountains, urinals, and for sprinkling streets before sweeping, | 1,518 75 | |
| <i>Carried forward,</i> | \$281,388 51 | \$3,166,035 69 |

| | | |
|--|--------------|----------------|
| <i>Brought forward,</i> | \$281,888 51 | \$3,166,035 69 |
| Currycombs, brushes, soap, sponge, and small supplies, | 1,127 83 | |
| Gas, | 918 30 | |
| Hired team work, | 780 00 | |
| Furniture and sundry small items, | 693 28 | |
| Fuel, | 561 70 | |
| Buggy, | 500 00 | |
| Drugs, medicines and Veterinary Sur- geons' attendance on horses, | 480 65 | |
| Shoeing horses (other than those shod by the department), | 161 56 | |
| Repairs and material on building, viz. : | | |
| West stable, | \$337 91 | |
| South stable, | 56 08 | |
| | <hr/> | 393 99 |
| Printing, | 855 00 | |
| Stationery and blank books, | 221 55 | |
| Advertising, | 217 74 | |
| ABATING NUISANCES. | | |
| Constructing, repairing and cleaning drains and sewers, and other ex- penses for this purpose, — | | |
| Ordinary, . | \$1,742 34 | |
| Dredging Charles River, | 4,351 50 | |
| | <hr/> | 6,093 84 |
| PUBLIC WELLS AND PUMPS. | | |
| Repairs on public wells and pumps in Ward 16, | 303 68 | |
| URINALS. | | |
| Repairs, including supplies for sanitary station on the Common, | 52 54 | |
| CITY PHYSICIAN'S OFFICE. | | |
| Salaries: Wm. Read, City Physician, to April 3, 1870, | \$12 50 | |
| Wm. H. Page, from April 3, 1870, to April 1, 1871, | 1,487 50 | |
| Service of Assistant, | 391 25 | |
| Stationery, | 61 85 | |
| | <hr/> | 1,953 10 |
| MILK INSPECTION. | | |
| Salary of Inspector, Henry Faxon, | \$1,500 00 | |
| Chemical analyses, station- ery and small cash dis- bursements by Inspector, | 202 65 | |
| | <hr/> | 1,702 65 |
| <i>Carried forward,</i> | \$298,405 92 | \$3,166,035 69 |

| | | |
|----------------------------|--------------|----------------|
| <i>Brought forward,</i> | \$298,405 92 | \$3,166,035 69 |
| Expenses of Committee on | | |
| Health : — of 1870, | \$383 45 | |
| of 1871, | 62 50 | |
| Carriage hire Committee of | | |
| 1870, | 41 00 | |
| | <hr/> | 486 95 |

Total for Health Department, as per item No. 40 of Treasurer's account, 298,892 87

High School-House, Dorchester.

Balance of payments on account of the erection of a high school-house on Dorchester avenue and Centre street, Dorchester, of brick with granite facings, two stories high, with mansard roof, containing six school-rooms and an exhibition hall, and for furnishing. The land was bought, and contracts for the building were made by the town of Dorchester previous to annexation. [Total payments for land, building and furnishing, \$90,580.51.]

| | | |
|---------------------------------------|-------------|-------------|
| Contractor for constructing building | | |
| above underpinning, balance contract, | \$25,200 00 | |
| Extra work and material, | 5,016 43 | |
| | <hr/> | \$30,216 43 |
| Heating apparatus, | | 3,205 00 |
| Grading grounds, | | 2,157 78 |
| Iron fence, | | 943 75 |
| Lightning conductors, surveying, and | | |
| small items, | | 594 87 |
| Plumbing, | | 546 42 |
| Bell hanging, | | 385 00 |
| Edgestone, | | 235 62 |
| Furniture and furnishing, | | 5,423 50 |

Total for High School-House, Dorchester, as per item No. 41 of Treasurer's account, 43,708 37

Hose House No 7.

For a lot of land on Tremont street, running through to Cabot street, near their junction, upon which it is proposed to erect a house for Hose No. 7 and an engine.

Per item No. 42 of Treasurer's account, 8,700 00

Carried forward, \$3,517,386 93

Brought forward,

\$3,517,336 93

Incidental Expenses.

Expenditures ordered by the City Council, to be charged to this appropriation, and others not chargeable to any other appropriation, including legal, and expenses of City Council and Committees; also claims against the city recovered by judgment in the courts or allowed by the Committee on Claims.

FOURTH OF JULY.

Payments for celebrating the Ninety-fourth Anniversary of the Independence of the United States.

Extra police officers, and extra pay allowed to regular officers, including refreshments; also hire of boats for harbor police, \$2,878 37

Expenses of sub-committee on Police and Music, 161 92

\$3,040 29

Music, day and evening, including the national concert on the common in the morning; also the erection of music stands, gas, etc.,

2,820 03

Fire Works:— Common, South and East Boston, Boston Highlands, and Ward 16,

2,800 00

Regattas:— Expenses and prizes, viz:

Rowing:— on Charles river,

Prizes, \$950 00

Boats, stakes and small items,

436 50

Expenses of sub-committee,

111 65

\$1,498 15

Sailing:— in the Harbor,

Prizes, \$580 00

Dinners for band, measuring boats and small items,

208 00

Carried forward, \$788 00

\$1,498 15

\$8,660 32 \$3,517,336 93

| | | | | |
|--|------------|------------|-------------|----------------|
| <i>Brought forward,</i> | \$788 00 | \$1,498 15 | \$8,660 32 | \$3,517,386 98 |
| Expenses of sub-committee, | 145 25 | | | |
| | <hr/> | 983 25 | | |
| | | | 2,431 40 | |
| Entertainments for children, viz.: | | | | |
| Stereoptican, ventriloquist, pianist, door keepers, etc., | \$971 50 | | | |
| Rent of Tremont Temple, Horticultural, Music, Lyceum, Maverick, Wait's and Institute halls, | 825 00 | | | |
| Allowance to Warren street Chapel, | 300 00 | | | |
| Expenses of sub-committee, | 276 48 | | | |
| | <hr/> | | 2,372 98 | |
| Advertising and posting, | \$582 85 | | | |
| Printing, | 565 76 | | | |
| | <hr/> | | 1,148 61 | |
| Balloons: — Allen & Rogers, for two ascensions, including gas, | \$1,000 00 | | | |
| Gas company: — laying pipe, | 43 00 | | | |
| Expenses of sub-committee, | 17 25 | | | |
| | <hr/> | | 1,060 25 | |
| National salutes and ringing bells, | | | 916 00 | |
| Oration: — Rent of Music and Bumstead halls, doorkeepers, etc., | \$200 00 | | | |
| Collation for children of the choir, expenses for orchestra, leader and music, | 642 71 | | | |
| Expenses of sub-committee, | 48 25 | | | |
| | <hr/> | | 885 96 | |
| Decorations, interior and exterior, of halls, public buildings and common, | \$800 00 | | | |
| Expenses of sub-committee, | 84 90 | | | |
| | <hr/> | | 884 90 | |
| Expenses of general committee, including breakfast, morning of July 4th, | | | 792 85 | |
| East Boston Ferries, for the free use of the ferries to the public during the day and evening, | | | 500 00 | |
| | | | <hr/> | |
| <i>Carried forward,</i> | | | \$19,653 27 | \$3,517,386 98 |

| | | |
|---|-------------|----------------|
| <i>Brought forward,</i> | \$19,653 27 | \$3,517,886 98 |
| For a free supply of ice water on the common during the day—ice, putting up and covering stands, men for distributing, and for mugs and pitchers, | 322 30 | |
| Carriage hire, | 227 50 | |
| Stakes, ropes, cartage and small items, | 124 21 | |
| Allowed on account of burlesque parade at East Boston for band and horses, | 90 00 | |

Total expenses July 4th, 1870, \$20,417 28

ANNUAL EXCURSION OF THE CITY COUNCIL.

| | | |
|---------------------------------|------------|----------|
| Expenses to and at Rocky Point, | | |
| Rhode Island, | \$2,866 45 | |
| Expenses of committee, | 617 75 | |
| Carriage hire, | 129 00 | |
| Printing, | 29 42 | |
| | | 3,642 62 |

MUSIC ON THE COMMON, ETC.

For services of the several bands who performed on the Common and other places in the city during the summer months, and for lighting and care of music stands, \$2,736. 13

| | | |
|---|--------|----------|
| Expenses of Committee on Music on Common, etc., | 201 50 | 2,937 63 |
|---|--------|----------|

ELECTION EXPENSES.

| | | |
|--|------------|----------|
| Allowance to the Ward Officers for their services, | \$1,115 00 | |
| Constables, for notifying and attendance at the various Ward meetings, and for stationery, | 505 64 | |
| Examining and checking voting lists, | 296 00 | |
| Ringling bells, | 118 50 | |
| | | 2,035 14 |

EXCURSION OF THE SCHOOL COMMITTEE.

Expenses attending an excursion of the School Board to Rocky Point, Rhode Island, under authority of an order of the City Council:

| | | |
|-------------------------|-------------|----------------|
| <i>Carried forward,</i> | \$29,082 67 | \$3,517,886 98 |
|-------------------------|-------------|----------------|

| | | |
|--|-------------|----------------|
| <i>Brought forward,</i> | \$29,032 67 | \$3,517,336 93 |
| Dinners, etc., at Rocky Point, including steamboat to and from Providence, | \$900 00 | |
| Railroad, cigars and printing, | 222 05 | |
| Expenses of committee of School Board and carriage hire, | 69 55 | |
| | <hr/> | 1,191 60 |

MEMORIAL MONUMENT ON BOSTON COMMON.

| | | |
|--|----------|--------|
| Martin Milmore, for design of a monument, proposed to be erected on flag-staff hill, | \$500 00 | |
| Advertising, | 85 89 | |
| Expenses of committee, | 45 25 | |
| | <hr/> | 631 14 |

CITY COUNCIL AND COMMITTEES.

Expenses of the two branches of the City Council and Joint Standing and Special Committees of the present and last City Governments, viz.:—

Board of Aldermen of 1870, \$9,233 54

Annual dinner of the Board of Aldermen of 1870, at the close of their term of service, 236 70

Members of the Common Council of 1870, 1,418 65

Annual dinner of the members of the Common Council of 1870, at the close of their term of service, 439 50

Committee on Accounts:
of 1870, \$930 63
of 1871, 107 95

1,038 58

Committee on Water:
of 1870, \$785 36
of 1871, 21 90

807 26

Committee on Ferries:
of 1870, \$509 21
of 1871, 102 00

611 21

Carried forward, \$13,785 44 \$30,855 41 \$3,517,336 93

| | | | |
|-----------------------------|-------------|-------------|----------------|
| <i>Brought forward,</i> | \$13,785 44 | \$30,855 41 | \$3,517,336 93 |
| Committee on Public In- | | | |
| stitutions: | | | |
| of 1870, | \$508 27 | | |
| of 1871, | 22 20 | | |
| | <hr/> | 530 47 | |
| Committee on Assessors' | | | |
| Department: | | | |
| of 1870, | \$340 78 | | |
| of 1871, | 79 50 | | |
| | <hr/> | 420 28 | |
| Committee on Public In- | | | |
| struction: | | | |
| of 1870, | \$321 90 | | |
| of 1871, | 27 25 | | |
| | <hr/> | 349 15 | |
| Committee on Claims: | | | |
| of 1870, | \$291 05 | | |
| of 1871, | 47 60 | | |
| | <hr/> | 338 65 | |
| Committee on Public Library | | | |
| of 1870, | | 294 36 | |
| Committee on Ordinances | | | |
| of 1870, | | 226 94 | |
| Committee on Annexation | | | |
| of a portion of Brook- | | | |
| line of 1870, | | 192 60 | |
| Committee on Finance of | | | |
| 1870, | | 163 65 | |
| Committee on Fuel of 1870, | | 97 70 | |
| Committee on Free Mark- | | | |
| ets of 1870, | | 81 56 | |
| Committee of the Common | | | |
| Council on Elections of | | | |
| 1871, | | 48 90 | |
| Committee on Jurors in | | | |
| Ward 13 of 1870, | | 37 50 | |
| Committee on Location of | | | |
| Engine-house in South | | | |
| Boston of 1870, | | 36 68 | |
| Committee on Salaries of | | | |
| 1871, | | 34 00 | |
| Committee on Burrill Claim | | | |
| of 1870, | | 30 25 | |
| Committee on Mt. Hope | | | |
| Cemetery of 1870, | | 29 50 | |
| | <hr/> | | |
| <i>Carried forward,</i> | \$16,697 63 | \$30,855 41 | \$3,517,336 93 |

| | | | |
|--|-------------|-------------|----------------|
| <i>Brought forward,</i> | \$16,697 63 | \$30,855 41 | \$3,517,836 93 |
| Committee on Legislative Business of 1870, | 29 15 | | |
| Committee on Census of 1870, | 27 45 | | |
| Committee on Jurors in Ward 8 of 1870, | 27 00 | | |
| Committee on Soldiers' Memorial of 1870, | 24 00 | | |
| Committee of City Hospital of 1870, | 23 50 | | |
| Committee on Free Markets of 1870, visiting other places, | 1,000 00 | | |
| Committee to New York to attend funeral ceremonies over the remains of the late Admiral Farragut, | 160 63 | | |
| CARRIAGE HIRE. | | | |
| Members of the Board of Aldermen: | | | |
| of 1870, | \$1,104 25 | | |
| of 1871, | 22 80 | | |
| | <hr/> | 1,127 05 | |
| Members of the Common Council:— | | | |
| of 1870, | \$750 00 | | |
| of 1871, | 5 00 | | |
| | <hr/> | 755 00 | |
| Joint Committees of the City Council and other officials: | | | |
| of 1870, | \$878 30 | | |
| of 1871, | 5 00 | | |
| | <hr/> | 883 30 | |
| <i>Total for City Council and Committees, charged to this appropriation,</i> | | 20,754 71 | |
| DELEGATIONS FROM OTHER PLACES. | | | |
| Entertainments to delegations from other places, | \$712 65 | | |
| Carriage hire, | 552 50 | | |
| | <hr/> | 1,265 15 | |
| MISCELLANEOUS ITEMS. | | | |
| For judgments against the city, and settlements by compromise or otherwise, of claims for damages sus- | | | |
| <i>Carried forward,</i> | | \$52,875 27 | \$3,517,836 93 |

| | | |
|---|-------------|----------------|
| <i>Brought forward,</i> | \$52,875 27 | \$3,517,336 93 |
| tained by individuals on account of accidents arising from defects in the highways, etc. | 14,194 76 | |
| Shurtleff's Topographical and Historical description of Boston :— Printing and binding said work, prepared by Hon. Nathaniel B. Shurtleff, at the request of the City Council. A volume of 726 pages with two maps, | 4,193 71 | |
| Refunded to F. U. Tracy, City Treasurer, amount stolen from his office by John W. Collins, a clerk; per order of City Council, | 2,003 53 | |
| Allowed to the several posts of the Grand Army of the Republic, Nos. 7, 15, 23, 26, 32, 68 and 113, on account of decorating graves of Union soldiers, May 30, 1870, \$100 each, | 700 00 | |
| One hundred and fifty-five copies of Boston Directory, for the members of the city government and the public offices, | 581 25 | |
| City Solicitor of the late City of Roxbury, for court fees and other legal expenses paid by him on account of said city, | 560 36 | |
| Salutes and ringing bells Washington's birthday, | 416 65 | |
| Recording deeds, and other instruments, to the city, | 364 52 | |
| Cartage, printing park bill and sundry small items, | 334 52 | |
| Carriage hire for His Honor the Mayor, instead of a horse and vehicle as per salary order, | 313 00 | |
| Salary of F. U. Tracy, Treasurer of the Franklin Fund one year to January 1, 1871, | 200 00 | |
| Postages and rent Post Office box, | 197 20 | |
| Printing memorial and other expenses on account of the reception of, and funeral ceremonies over, the remains of the late Hon. Anson Burlingame, Envoy Extraordinary and Minister Plenipotentiary from the Chinese Empire to the Treaty Powers, | 172 58 | |
| <i>Carried forward,</i> | \$77,107 85 | \$3,517,336 93 |

| | | |
|---|-------------|----------------|
| <i>Brought forward,</i> | \$77,107 35 | \$3,517,336 93 |
| Salute and ringing bells, Sept. 17, 1870, | 161 00 | |
| City messenger for procuring the binding of City Documents of 1870, for use of members of the City Council, | 150 00 | |
| | <hr/> | |
| <i>Total for Incidental Expenses,</i> | | 77,418 35 |
| <i>Per item No. 48 of Treasurer's account,</i> | \$77,241 10 | |
| <i>Add amount drawn by Auditor, but not paid,</i> | 177 25 | |
| | <hr/> | |
| | \$77,418 35 | |
| | <hr/> | |

Interest and Premium.

| | |
|---|------------|
| Amount paid this year for Interest on the City Debt, including the Exchange on London, and the premium on the gold with which part of this interest was paid, | 815,166 88 |
| <i>Per item No. 110 of Treasurer's account.</i> | |
| <i>This item does not include any charge for interest on the " Water Loans," that interest being charged to Water Works Interest.</i> | |

Iron Fence, Commonwealth Avenue.

| | |
|---|------------|
| <i>Balance of payments on account of erecting a fence around the enclosure on Commonwealth Avenue between Berkeley and Clarendon streets.</i> | |
| Contractor for iron work, — balance | |
| contract, | \$1,284 92 |
| Edgestone, including setting, | 542 43 |
| Gravel, | 505 00 |
| | <hr/> |
| <i>Total for Iron Fence, Commonwealth Avenue, as per item No. 49 of Treasurer's account,</i> | 2,332 35 |

Introducing Water and New Boilers, Deer Island.

| | |
|---|----------|
| For three steam boilers to replace those in use at the institutions, Deer Island, | 3,989 70 |
| <i>Per item No. 58 of Treasurer's account.</i> | |

Lamps.

| | |
|---|----------------|
| <i>Payments for carrying on the Lamp department, as follows (see Appendix):</i> | |
| Gas for street lamps, viz.: | |
| City proper, | \$122,599 50 |
| Boston Highlands, | 33,394 80 |
| | <hr/> |
| <i>Carried forward,</i> | \$155,993 80 |
| | <hr/> |
| | \$4,416,244 21 |

| | | |
|--|--------------|----------------|
| <i>Brought forward,</i> | \$155,993 80 | \$4,416,244 21 |
| Dorchester, — including care and lighting to November 15th, 1870, | 21,968 26 | |
| South Boston, | 21,013 31 | |
| East Boston, | 16,597 68 | |
| | <hr/> | \$215,573 03 |
| Oil for all the oil lamps in the city proper, Boston Highlands, and South and East Boston, | \$4,996 23 | |
| Oil lamps at Dorchester, including care and lighting, | 1,370 63 | |
| Use of Hebard's patent tubes, | 400 00 | |
| | <hr/> | 6,766 86 |
| Lamplighters: — for lighting and cleaning lamps, viz.: | | |
| City proper, gas, | \$26,280 24 | |
| Boston Highlands, do., | 7,695 36 | |
| South Boston, do., | 4,076 44 | |
| East Boston, do., | 3,206 70 | |
| Dorchester, do., from No- vember 15, 1870, | 1,935 00 | |
| Oil, | 13,740 35 | |
| | <hr/> | 56,934 09 |
| Underground service pipes, which are laid by the gas companies, viz.: | | |
| Boston, | \$5,922 64 | |
| Roxbury, | 3,005 83 | |
| Dorchester, | 2,381 79 | |
| South Boston, | 1,625 98 | |
| East Boston, | 1,023 11 | |
| | <hr/> | 13,959 35 |
| Lamp posts, brackets, and post heads: | | |
| Iron castings for posts, | \$5,476 90 | |
| Wrought iron work, in- cluding putting up, | 4,426 55 | |
| Painting posts, | 1,459 55 | |
| Wooden posts, | 226 00 | |
| | <hr/> | 11,589 00 |
| Lanterns, viz.: | | |
| Gas, | \$3,478 00 | |
| Oil, | 287 50 | |
| Repairs, | 4,671 50 | |
| | <hr/> | 8,437 00 |
| <i>Carried forward,</i> | \$313,259 35 | \$4,416,244 21 |

| | | |
|--|--------------|----------------|
| <i>Brought forward,</i> | \$313,259 85 | \$4,416,244 21 |
| Gas burners, tips, cocks, pipe, etc., including putting up, | 8,402 78 | |
| Street signs and numbers, | 786 05 | |
| Cartage and small items, | 768 22 | |
| Oil burners, cans, etc., including re- pairs, | 669 02 | |
| Ladders, including repairs, | 463 06 | |
| Spirits for thawing gas pipes, | 163 13 | |
| Salaries — George H. Allen, Superin- tendent, | \$2,500 00 | |
| Clerks, | 547 50 | |
| | <hr/> | 3,047 50 |
| Buggy, keeping and shoeing of horses, and repair of vehicle, for superin- tendent's use, | 1,459 78 | |
| Printing, | 265 34 | |
| Stationery and advertising, | 145 68 | |
| Expenses of Committee on Lamps: | | |
| of 1870, | \$212 12 | |
| of 1871, | 58 58 | |
| Carriage hire, committee of 1870, | 55 00 | 325 70 |
| | <hr/> | |
| <i>Total for Lamps, as per item No. 50 of Treasurer's account,</i> | | 324,755 51 |

Market Houses.

*Expenses of Faneuil hall market and the market in
Faneuil hall building, exclusive of the repairs on
the buildings which are charged to Public Buildings.*

SALARIES.

| | | |
|---|------------|----------------|
| Charles B. Rice, Superin- tendent, | \$2,200 00 | |
| Deputy Superintendent, who is commissioned as a police officer, | 1,300 00 | |
| Keeper of the public scales, | 720 00 | |
| Watchmen, | 3,288 00 | |
| Services of police officers when open evenings, | 161 50 | |
| | <hr/> | \$7,669 50 |
| Gas, | 900 06 | |
| Fuel, | 129 00 | |
| Clock, | 175 00 | |
| Printing and small items, | 154 68 | |
| | <hr/> | |
| <i>Carried forward,</i> | \$9,028 24 | \$4,740,999 72 |

| | | |
|--|------------|----------------|
| <i>Brought forward,</i> | \$9,028 24 | \$4,740,999 72 |
| Water rates, two years, | 140 00 | |
| Stoves, furniture and gas fixtures, | 119 52 | |
| Expenses of Committee on Markets of 1870, | \$99 95 | |
| Carriage hire of do., | 10 50 | |
| | <hr/> | 110 45 |

Total for Markets, as per item No. 52 of Treasurer's account, 9,398 21

Militia Bounty.

Payments to members of the volunteer militia for bounty and uniforms, as allowed them by the State, in conformity with the requirements of Chapter 219, Acts of 1866, and Chapter 332 of 1869, viz. :

| | |
|-----------|-------------|
| Bounty, | \$42,005 50 |
| Uniforms, | 4,280 00 |

Total for Militia Bounty, as per item No. 113 of Treasurer's account, 46,285 50

Mount Hope Cemetery.

Expenses of carrying on and improving this ground, which is located in West Roxbury.

| | |
|--|------------|
| Salary of Superintendent, Samuel A. B. Bragg, | \$1,775 00 |
| Wages of laborers, | 21,495 83 |
| Horses, repairing carts, harness, feed for horses, shoeing, etc., | 1,145 18 |
| Repairs and renewals on house, fences, etc., viz. : | |
| Ordinary, | \$343 61 |
| Fence, | 579 00 |
| | <hr/> |
| | 922 61 |

Allowance for running omnibuses
during the summer season, con-
necting with horse cars, for the ac-
commodation of the public, \$500 00

| | |
|-----------------------------------|--------|
| Car fares, | 121 46 |
| | <hr/> |
| | 621 46 |
| Tools and hardware, | 529 04 |
| Manure, | 449 58 |
| Seeds, plants, flower-pots, etc., | 244 06 |
| Numbered stone and stone posts, | 240 20 |

Carried forward, \$27,422 96 \$4,796,683 43

| | | |
|---|-------------|----------------|
| <i>Brought forward,</i> | \$27,422 96 | \$4,796,683 43 |
| Printing, | 168 71 | |
| Advertising and stationery, | 145 83 | |
| Furniture and small items, | 134 45 | |
| Fuel, | 112 00 | |
| Memorial service, decorating Soldiers' and Sailors' graves, May 30, 1870, viz.: | | |
| Bouquets and flowers, | \$287 50 | |
| Transportation, | 186 80 | |
| Collation, | 50 00 | |
| | <hr/> | 524 30 |
| Expenses Board of Directors of 1870, | \$45 00 | |
| Carriage hire of do., | 68 00 | |
| | <hr/> | 118 00 |

Total for Mount Hope Cemetery, as per item No. 54 of Treasurer's account, 28,621 25

Mount Washington Avenue Bridge.

Payments for rebuilding Mount Washington Avenue Bridge, leading from Federal to Granite street.

| | | |
|--|-------------|-------------|
| Contractors : — per contract, | \$56,000 00 | |
| Extra work and material, | 3,200 00 | |
| | <hr/> | \$59,200 00 |
| Engineering and expenses, | 620 38 | |
| Advertising and printing, | 56 66 | |
| Expenses of City Engineer to New York and Jersey City, | 100 40 | |
| Expenses of Committee on Bridges of 1870, | 48 50 | |
| | <hr/> | |

Total for Mt. Washington Avenue Bridge, as per item No. 55 of Treasurer's account, 60,025 94

New Almshouse, Deer Island.

Sketch plans and estimates, for a building at Deer Island, to be used as a home for the poor, 1,000 00
Per item No. 57 of Treasurer's account.

New Lunatic Hospital.

Continuation of payments on account of proposed new lunatic hospital, viz.:

| | | |
|---|----------|----------------|
| Town of Winthrop, taxes for 1870, on land purchased for hospital, | \$338 03 | |
| | <hr/> | |
| <i>Carried forward,</i> | \$338 03 | \$4,886,330 62 |

| | | |
|---------------------------------|------------|----------------|
| <i>Brought forward,</i> | \$338 03 | \$4,886,330 62 |
| Entertainments to City Council, | | |
| visiting the location during | | |
| 1870, | \$1,135 85 | |
| Carriage hire, | 70 00 | |
| | <hr/> | 1,205 85 |

| | | |
|--|--------|--|
| Expenses Committee on Public Institutions of 1870, visiting hospitals in other places, | 294 41 | |
| | <hr/> | |

| | |
|---|----------|
| <i>Total for New Lunatic Hospital, as per item No. 56 of Treasurer's account,</i> | 1,838 29 |
|---|----------|

New Main Pipe, East Boston.

Payments on account of replacing the main water pipe across Chelsea creek, from Chelsea to East Boston.

| | |
|----------------------------------|----------|
| Dredging, | \$350 00 |
| Engineering, including expenses, | 280 33 |
| | <hr/> |

| | |
|---|--------|
| <i>Total for New Main Pipe, East Boston, as per item No. 59 of Treasurer's account,</i> | 630 33 |
|---|--------|

Old Claims.

For sundry bills which had been audited and allowed in former years, but were not paid until the present financial year.

| | |
|--|--------|
| <i>Per item No. 61 of Treasurer's account,</i> | 169 84 |
|--|--------|

Oliver Street.

Continuation of payments on account of reducing the grade and widening of Oliver and Belmont streets, done by the City of Boston under authority of a special act of the Legislature of Massachusetts of 1865. The greater portion of the cost of this improvement is to be paid by the abutters thereon.

| | |
|-------------------------------|------------|
| Land and other damages, | \$8,811 82 |
| Brick and labor, on sidewalk, | 221 28 |
| | <hr/> |

| | |
|--|----------|
| <i>Total for Oliver Street, as per item No. 62 of Treasurer's account,</i> | 8,533 10 |
|--|----------|

Overseers of the Poor.

Payments to the Treasurer of the Overseers of the Poor, and for the maintenance of the Temporary Home for the destitute, which is under the charge of said board.

| | | |
|-------------------------|-------|----------------|
| <i>Carried forward,</i> | <hr/> | \$4,897,502 18 |
|-------------------------|-------|----------------|

| | | |
|--|-------------|---------------------------|
| <i>Brought forward,</i> | | \$4,897,502 18 |
| Temporary Home:— Salaries of matron and assistants, | \$1,995 61 | |
| Provisions, groceries, etc., | 3,846 78 | |
| Repairs and alterations, | 476 39 | |
| Sundry small items, by matron, | 469 89 | |
| Furniture, bedding, etc., | 400 86 | |
| Fuel, | 258 88 | |
| Gas, | 211 22 | |
| Water rates, | 154 88 | |
| Medicines, | 142 18 | |
| Ice, | 91 30 | |
| Refunded amount stolen — per order City Council, | 32 80 | |
| Printing and stationery, | 32 20 | |
| <i>Total expenditures on account of Temporary Home,</i> | \$8,112 99 | |
| Treasurer of the Board, upon requisitions drawn by the Board of Overseers of the Poor, | 56,800 00 | |
| <i>Total for Overseers of the Poor, as per item No. 60 of Treasurer's account,</i> | | 64,912 99 |
| [The accounts of said Board, as made up for the year 1870-71, stand as follows, viz.:— | | |
| Balance on hand May 1, 1870, | \$8,072 96 | |
| Received from City Treasurer, | 64,912 99 | |
| From other cities and towns, and from the State, | 16,024 42 | |
| From occupants of charity building, | 787 51 | |
| Sundry persons for burials, | 27 00 | |
| | \$89,824 88 | |
| Expended for the benefit and special relief of those poor persons in the different Wards of the city, having a settlement in this State, and who, without being paupers, are proper objects for such assistance, transportation, etc., | \$44,516 14 | |
| Office expenses, | 8,961 62 | |
| Expenses Temporary Home, | 8,112 99 | |
| Expenses charity building, | 4,483 96 | |
| Paid into the City Treasury, | 15,483 01 | |
| <i>Carried forward,</i> | \$81,557 72 | \$89,824 88\$4,962,415 17 |

| | | | |
|-------------------------|-------------|-------------|----------------|
| <i>Brought forward,</i> | \$81,557 72 | \$89,824 88 | \$4,962,415 17 |
| Balance April 30, 1871, | 8,267 16 | | |
| | <hr/> | 89,824 88 | |

For detail of these items see annual report of said board to the City Council.]

Paving Buildings, West City Wharf.

Payments for the erection of buildings for the use of the Paving department on West City wharf, corner Charles and Cambridge streets.

| | | |
|--|-------------|-------------|
| Contractor : — contract, | \$11,800 00 | |
| Extra work and material, | 591 84 | |
| | <hr/> | \$11,891 84 |
| Slating roof, | | 1,678 00 |
| Superintendent of construction, Samuel C. Nottage, @ \$5.00 per day, | | 615 00 |
| Plans and specifications, | | 395 50 |
| Advertising and printing, | | 49 63 |
| Auction expenses, sale old buildings, | | 9 77 |

Total for Paving Buildings, West City Wharf, as per item No. 79 of Treasurer's account,

14,639 74

Paving, Grading and Repairing of Streets.

Payments under this head are for grading, paving and keeping in repair the streets and accepted thoroughfares of the city.

SALARIES AND PAY-ROLLS.

| | | |
|--|-------------|--------------|
| Charles Harris, Superintendent, | \$3,000 00 | |
| Clerks in superintendent's office, | 3,663 25 | |
| Foremen, mechanics, teamsters, and laborers, | 203,384 96 | |
| | <hr/> | \$210,048 21 |
| Master pavers, being for paving per square yard, and setting edgestone per running foot, | | 48,849 09 |
| Gravel, earth, stone chips, and ashes for filling and grading, | | 149,504 64 |
| Paving material, etc., viz. : | | |
| Stone blocks, | \$83,307 87 | |
| North River flagging, | 43,072 40 | |
| Gravel, | 25,472 45 | |

Carried forward, \$151,852 72 \$408,401 94 \$4,977,054 91

| | | | |
|--|--------------|--------------|----------------|
| <i>Brought forward,</i> | \$151,852 72 | \$408,401 94 | \$4,977,054 91 |
| Bricks, | 18,316 62 | | |
| Edgestone and cesspool curbs, | 10,171 24 | | |
| Round stone, | 6,354 62 | | |
| Sand and cement, | 6,263 52 | | |
| Lumber, | 6,067 75 | | |
| Drain pipe, | 4,961 19 | | |
| Covering stone, | 573 94 | | |
| Castings — covers and frames for street cesspools, | 539 10 | | |
| | | 205,100 70 | |
| Wood paving — being for material and laying — the grading, etc., having been done by the city, viz.: | | | |
| McGonegal, | \$17,895 20 | | |
| Paul, | 15,813 70 | | |
| Nicolson, | 15,452 30 | | |
| Stafford, | 9,419 40 | | |
| Miller, | 7,361 60 | | |
| Stow, | 7,335 60 | | |
| Hodgman & Perkins, | 6,509 30 | | |
| Lancaster, | 6,473 25 | | |
| Gardner, Warren & Co., | 6,398 00 | | |
| Betterly, | 6,082 70 | | |
| | | 98,741 05 | |
| Teaming, | | 42,512 50 | |
| Contractors and mechanics for construction and repairs of walls, cesspools, fences, and plank sidewalks, viz.: | | | |
| Retaining walls: — On Providence street, | \$12,206 60 | | |
| Foot of Pinckney street, | 516 12 | | |
| Norfolk street, | 241 50 | | |
| | | \$12,964 22 | |
| Masons and laborers — cesspools, etc., | 6,896 96 | | |
| Grading Melville avenue, per contract, | 6,500 00 | | |
| Fences and bulk-heads, | 2,182 73 | | |
| Carpenters' and other mechanical work and material on fences, walks, etc., | 1,024 82 | | |
| <i>Carried forward,</i> | \$29,568 73 | \$754,756 19 | \$4,977,054 91 |

| | | | |
|--|-------------|--------------|----------------|
| <i>Brought forward,</i> | \$29,568 78 | \$754,756 19 | \$4,977,054 91 |
| Mechanical work, including material on basement, steps, doors, windows, etc., on account of grading Congress square, | 822 38 | | |
| Water Department. | | | |
| Changing hydrants and pipes, | 261 54 | | |
| | <hr/> | 30,652 65 | |
| Grade damages : — | | | |
| Vernon street, | \$6,826 00 | | |
| Dorchester avenue, — near crossing O. C. & Newport R. R., | \$300 00 | | |
| Between Washington Village and Dorchester line, | 3,250 00 | | |
| | <hr/> | 3,550 00 | |
| Sixth street, | 1,570 00 | | |
| First street, | 1,507 27 | | |
| Clarendon street, | 1,500 00 | | |
| Second street, | 1,475 00 | | |
| Shawmut avenue, | 1,301 17 | | |
| Tremont street, | 1,300 00 | | |
| Halleck street, | 1,000 00 | | |
| Pynchon street, | 1,000 00 | | |
| Lambert street, | 900 00 | | |
| Linwood street, | 650 00 | | |
| Prentiss street, | 600 00 | | |
| Blue Hill avenue, | 516 00 | | |
| Fifth street, | 500 00 | | |
| Highland avenue, | 250 00 | | |
| Hancock street, Ward 16, | 200 00 | | |
| Brookline park, | 100 00 | | |
| Colony street, | 90 00 | | |
| Brooks street, | 50 00 | | |
| | <hr/> | 24,885 44 | |
| Bridges : — Mill Dam, contractors for rebuilding, | \$9,035 60 | | |
| Longwood, contractors for rebuilding, | \$1,700 44 | | |
| Superintending, | 30 00 | | |
| Sounding, | 20 00 | | |
| | <hr/> | 1,750 44 | |
| <i>Carried forward,</i> | <hr/> | <hr/> | <hr/> |
| | \$10,786 04 | \$810,294 28 | \$4,977,054 91 |

| | | | |
|--|-------------|--------------|----------------|
| <i>Brought forward,</i> | \$10,786 04 | \$810,294 28 | \$4,977,054 91 |
| Berkeley street, concreting, | 1,188 53 | | |
| Over Muddy river, Long-wood, rebuilding, | 970 00 | | |
| | | 12,944 57 | |
| Iron, steel, tools and hardware, including repairs on stone-breaker, hand carts, and wheelbarrows, ordinary, | \$7,715 38 | | |
| Portable steam engine, | 1,330 00 | | |
| Stone-breaker, | 1,000 00 | | |
| Coal, hard, | \$697 43 | | |
| soft, | 229 11 | | |
| | 926 54 | | |
| Powder and fuse, | 595 95 | | |
| Granite roller, | 204 00 | | |
| Exchange of platform scale, | 200 00 | | |
| | | 11,971 87 | |
| Removing snow : contractors and teaming, | | 4,402 25 | |
| Renewals and repairs on buildings : South yard, including rebuilding portion of wharf, | \$2,556 04 | | |
| Shed for stone-breaker, Ward 16, | 1,200 00 | | |
| Repairs, Ward 16, | 277 16 | | |
| " Boston Highlands, | 49 47 | | |
| | | 4,082 67 | |
| Wharfage and wharf rent, | | 2,054 03 | |
| Street signs, | | 1,142 25 | |
| Watering Beacon street, | | 990 71 | |
| Numbering streets, | | 967 50 | |
| Car fares, tolls, gas and sundry small items, | | 520 21 | |
| Furnishing, rent and care of room at Field's corner, Ward 16, | | 494 35 | |
| Damage by defective cesspool, | | 284 43 | |
| Water rates, | | 228 00 | |
| Insurance maps, | | 195 00 | |
| Closing bulkhead, Pitts street, | | 144 00 | |
| Concord and Rutland squares : — | | | |
| Repairing fences, | \$140 50 | | |
| Trees, | 30 00 | | |
| | | 170 50 | |
| <i>Carried forward,</i> | | \$850,886 62 | \$4,977,054 91 |

| | | |
|---|--------------|----------------|
| <i>Brought forward,</i> | \$850,886 62 | \$4,977,054 91 |
| Lot of land on Codman street, Ward 16, | 5,980 00 | |
| Purchase of horses, carts, wagons and harnesses, including repairs, horse shoeing, feed, etc.:— | | |
| Stable, Ward 16, | \$9,896 12 | |
| Stable, Boston Highlands, | 3,572 80 | |
| For superintendent's use, including board, | 1,482 45 | |
| | <hr/> | 14,951 37 |
| Advertising, | | 515 11 |
| Stationery and blank books, | | 334 08 |
| Printing, | | 327 15 |
| Expenses of superintendent to western cities, | | 100 00 |
| Expenses of Committee on Paving:— on the part of the Board of Aldermen, of 1870, | \$601 44 | |
| of 1871, | 49 00 | |
| On the part of the Common Council of 1870, | 78 95 | |
| Carriage hire:— committee of 1870, | 191 87 | |
| of 1871, | 31 00 | |
| | <hr/> | 952 26 |
| | | <hr/> |
| <i>Total for Paving, etc.,</i> | | 871,046 59 |
| <i>Per item No. 63 of Treasurer's account,</i> | \$874,016 84 | |
| <i>Add amount drawn by Auditor, but not paid,</i> | 29 75 | |
| | <hr/> | <hr/> |
| | \$874,046 59 | |
| | <hr/> | |

Police Department.

Payments under this head include the salaries of the chief and officers, and all other expenses of the department.

SALARIES.

| | | |
|--|------------|----------------|
| Edward H. Savage, Chief, from April 5, 1870, to April 1, 1871, | \$2,963 70 | |
| Edward H. Savage, Deputy Chief, April 1, to April 4, 1871, | \$27 40 | |
| | <hr/> | |
| <i>Carried forward,</i> | \$27 40 | \$2,963 70 |
| | | <hr/> |
| | | \$5,851,101 50 |

| | | | |
|--|------------|--------------|----------------|
| <i>Brought forward,</i> | \$27 40 | \$2,963 70 | \$5,851,101 50 |
| James Quinn, Deputy Chief, from April 13, 1870, to April 1, 1871, | 2,414 96 | | |
| | | 2,442 36 | |
| Ten Captains (each \$4.00 per day), | | 14,518 00 | |
| Twenty-two Lieutenants (each \$3.50 per day), | | 27,044 25 | |
| Thirty-three Sergeants (each \$3.25 per day), | | 31,792 12 | |
| Day and Night officers (each \$3.00 per day), | | 430,951 75 | |
| Services of those members of the reg- ular police who are stationed at theatres, or at other places of pub- lic amusement or business,* | | 5,159 31 | |
| Superintendent of hacks and car- riages, | | 1,277 50 | |
| Superintendent of carts, wagons, etc., | | 1,277 50 | |
| Assistant do., | | 1,277 50 | |
| Superintendent of pawnbrokers, | | 1,277 50 | |
| Assistant do., | | 1,277 50 | |
| Superintendent of intelligence offices, | | 1,272 00 | |
| Officers at the city prison, | | 3,832 50 | |
| Clerk of the police, | | 1,500 00 | |
| Constable for serving legal notices for the various departments, | | 1,000 00 | |
| Stewards at the various station houses, and cleaning city prison, | | 4,763 60 | |
| <i>Total for salaries,</i> | | \$538,627 09 | |
| Gas for Station Houses, | | 5,540 98 | |
| Fuel for do., | | 3,777 51 | |
| Furniture for do., including bedding and furnishing: — Ordinary, \$2,651 31 | | | |
| Refurnishing station house No. 1, | 698 50 | | |
| Furnishing station house No. 11, | 247 57 | | |
| | | 3,597 38 | |
| Buttons, badges, numbers, etc.: for officers, — but- tons, | \$1,264 50 | | |
| <i>Carried forward,</i> | \$1,264 50 | \$546,542 96 | \$5,851,101 50 |

* These services are charged to the parties so benefited; the amounts are collected weekly by the Chief of Police, and are by him paid into the City Treasury monthly, to the credit of the Police Department.

| | | | |
|--|------------|--------------|----------------|
| <i>Brought forward,</i> | \$1,264 50 | \$546,542 96 | \$5,851,101 50 |
| Badges, wreaths and numbers, | 1,221 84 | | |
| For newsboys', bootblacks', and peddlers' badges, | 81 25 | | |
| | | 2,517 09 | |
| Conveying prisoners from station houses to city prison — by the Health department, | | 3,322 25 | |
| Carriage and wagon hire for the use of officers, and for the conveyance of disabled persons who are cared for by the police, | | 653 52 | |
| Food supplied to prisoners and others at city prison and station houses, | | 1,488 67 | |
| Medical attendance and medicine furnished, by order of police officers, to persons arrested wounded, and others needing such assistance, | | 1,346 66 | |
| Ropes, chains and stakes required for closing streets or restraining crowds; carting, putting up and removing same; care and repairs of flagstuffs and flags, and setting flags on public occasions, | | 878 63 | |
| Travelling and other expenses of officers to various places, in search of criminals and fugitives from justice, | | 841 53 | |
| Washing and small supplies, | | 626 94 | |
| Clubs and belts, handcuffs, pistols, etc., | | 436 90 | |
| Photographs of suspicious persons, removing ice and other obstructions, ferry tolls and sundry small items, | | 697 91 | |
| Water rates, | | 1,065 35 | |
| Ice, | | 370 70 | |
| Small repairs on Station Houses, | | 142 74 | |
| Refreshments for officers, | | 127 03 | |
| Boats for harbor police: — | | | |
| Purchase and repairs, | \$669 01 | | |
| Subsistence supplies, | 610 51 | | |
| Chandlery, etc., | 85 66 | | |
| | | 1,365 18 | |
| Reconstructing police telegraph: — | | | |
| Wire and fixtures, including putting up, per contract, | \$2,550 00 | | |
| Eleven dial instruments, call bells, etc., | 2,579 25 | | |
| | | 5,129 25 | |
| <i>Carried forward,</i> | | \$567,553 31 | \$5,851,101 50 |

| | | |
|--|--------------|----------------|
| <i>Brought forward,</i> | \$567,553 31 | \$5,851,101 50 |
| For serving soup to the poor at the several station houses during the months of January, February and March :— | | |
| Meats and fish, | \$1,019 09 | |
| Vegetables and groceries, | 960 55 | |
| Cooks, | 966 00 | |
| Expressing, utensils, etc., | 297 86 | |
| | <hr/> | 3,243 50 |
| Horses, wagon, etc.; board and shoe- ing horses, repairs of vehicles and harnesses used by the chief and offi- cers of the eleventh district, | | 2,229 04 |
| Printing, | \$1,851 68 | |
| Memorandum pocket books, containing also rules and regulations, | 1,100 00 | |
| | <hr/> | 2,951 68 |
| Stationery, books and advertising, | | 1,063 15 |
| Reward for recovery of kidnapped child Nellie Burns, | | 500 00 |
| Allowed to officers for damage to cloth- ing, while in the discharge of their duty, and expenses of suits against officers, | | 301 10 |
| Allowance to a citizen for personal in- juries received while assisting an officer, | | 200 00 |
| Allowed for accidental injuries to boys from the use of a pistol by an officer, | | 100 00 |
| Expenses of Committee on Police of 1870, | \$159 68 | |
| Carriage hire of do., | 43 50 | |
| | <hr/> | 203 18 |
| <i>Total for Police Department,</i> | | 578,344 96 |
| <i>Per item No. 64 of Treasurer's account,</i> | \$578,238 21 | |
| <i>Add amount drawn by Auditor, but not paid,</i> | 106 75 | |
| | <hr/> | \$578,344 96 |
| | <hr/> <hr/> | |

Primary School-House, Berlin Street.

*Balance of payments on account of erecting a brick
school-house with granite facings, two stories high,*

Carried forward,

\$6,429,446 46

| | | |
|--|-------------|----------------|
| <i>Brought forward,</i> | | \$6,429,446 46 |
| <i>with mansard roof, on Berlin, now Tennyson street,</i> | | |
| <i>containing ten school-rooms and an exhibition hall.</i> | | |
| <i>[Total payments for building and furniture, \$57,-</i> | | |
| <i>651 66.]</i> | | |
| Contractors:— for masonry, balance | | |
| contract, | \$15,999 00 | |
| Extra work and material, | 316 94 | |
| | <hr/> | \$16,315 94 |
| Carpentry, balance con- | | |
| tract, | \$8,300 00 | |
| Extra work and material, | | |
| including cold air and | | |
| ventilating boxes, | \$1,671 63 | |
| | <hr/> | 9,971 63 |
| Heating apparatus, | | 3,448 00 |
| Ventilators, iron gates, fuel, cleaning | | |
| and small items, | | 509 62 |
| Furniture and furnishing, | | 884 00 |
| | | <hr/> |
| <i>Total for Primary School-House, Berlin Street, as</i> | | |
| <i>per item No. 75 of Treasurer's account,</i> | | 81,129 19 |

Primary School-House, Fayette Street.

Balance of payments on account of taking down and removing the May primary school-house, Fort Hill. The material as far as practicable was used in constructing a primary school-house of brick, with granite facings, containing six school-rooms, corner Church and Fayette streets. [Total payments for building and furniture, \$27,680 02.]

| | | |
|---------------------------------------|-------------|----------------|
| Contractors: — masonry, balance of | | |
| contract, | \$6,500 00 | |
| Extra work and material, | 454 56 | |
| | <hr/> | \$6,954 56 |
| Carpentry contract, | \$4,997 00 | |
| Extra work and material, | | |
| including cold air and | | |
| ventilating boxes, | \$1,190 28 | |
| | <hr/> | 6,187 28 |
| Heating apparatus, | | 650 44 |
| S. C. Nottage, Superintendent of con- | | |
| struction, at \$5 per day, | | 450 00 |
| Iron fence, | | 295 09 |
| Edgestone and paving, | | 248 50 |
| | | <hr/> |
| <i>Carried forward,</i> | \$14,785 87 | \$6,460,575 65 |

| | | |
|---|-------------|----------------|
| <i>Brought forward,</i> | \$14,785 87 | \$6,460,575 65 |
| Tinning roof, | 158 06 | |
| Snow guards, | 156 00 | |
| Gas piping, numbering, and small items, | 72 04 | |
| Furniture and furnishing, | 1,238 05 | |

Total for Primary School-House, Fayette Street, as per item No. 74 of Treasurer's account, 16,410 02

Primary School-House, Shurtleff District.

Payments on account of erecting a primary school-house on F street, in the rear of the Shurtleff grammar school-house, — advertising and printing,
Per item No. 80 of Treasurer's account, 84 25

Primary School-House, Sixth Street.

Payments on account of land on Sixth street, South Boston, and for erecting and furnishing a primary school-house. [Total cost of land, building and furniture, \$42,937 06.]

| | | |
|---|-------------|-----------|
| Land — balance, | \$150 00 | |
| Contractors:—for masonry, | | |
| contract, | \$19,345 00 | |
| Extra work and material, | 868 52 | |
| | | 20,213 52 |
| Carpentry: — contract, | \$9,680 00 | |
| Extra work and material, | 509 40 | |
| | | 10,189 40 |
| Heating apparatus, | 2,386 00 | |
| Plans and specifications, | 1,500 00 | |
| Edgestone, fuel, advertising and small items, | 392 43 | |
| Furniture and furnishing, | 2,075 40 | |

Total for Primary School-House, Sixth Street, as per item No. 72 of Treasurer's account, 37,206 75

Primary School-House, Yeoman Street.

Balance of payments on account of erecting a primary school-house on Yeoman street, Boston Highlands, of brick with granite facings, two stories high, with mansard roof, containing twelve school-rooms. [Total cost of additional land, buildings and furniture, \$64,005 62.]

Carried forward, \$6,514,276 67

| | | |
|--|-------------|----------------|
| <i>Brought forward,</i> | | \$6,514,276 67 |
| Contractors :— Mason, balance contract, | \$17,800 00 | |
| Extra work and material, | 368 15 | |
| | <hr/> | \$18,168 15 |
| Carpenters :— contract, | \$14,300 00 | |
| Extra work and material, | 576 22 | |
| | <hr/> | 14,876 22 |
| Heating apparatus, | | 3,448 00 |
| Cleaning windows and connecting gas pipe, | | 33 25 |
| Furniture and furnishing, | | 883 00 |
| | <hr/> | |
| <i>Total for Primary School-House, Yeoman street, as per item No. 73 of Treasurer's account,</i> | | 37,408 62 |

Printing and Stationery.

(See Appendix.)

Additional items for printing and stationery will be found charged under various heads.

Printing City Documents, notifications, tax bills, and blanks of various kinds, including paper and binding, stationery, and binding documents, for City Council and offices, not charged elsewhere, viz. :

City Council, and for offices of Mayor, City Clerk, Clerk of Common Council, and Clerk of Committees.

| | |
|---|-------------|
| Printing, including the Auditor's report, | \$17,005 12 |
| Stationery and blank books, | 2,259 71 |
| Binding documents, etc., | 727 50 |
| | <hr/> |
| | \$19,992 33 |

Assessors' Department :—

| | |
|---------------------------------------|------------|
| Printing tax bills, and other blanks, | \$1,484 33 |
| Stationery, blank books and binding, | 943 46 |
| | <hr/> |
| | 2,427 79 |

Treasurer's Department :—

| | |
|------------------------------------|------------|
| Engraving and printing bonds, | \$1,130 20 |
| Stationery and blank books, | 409 46 |
| Printing notices and other blanks, | 408 81 |
| | <hr/> |
| | 1,948 47 |

Carried forward,

\$24,368 59

\$6,551,685 29

| | | |
|---|-------------|----------------|
| <i>Brought forward,</i> | \$24,868 59 | \$6,551,685 29 |
| City Solicitor's Department : — | | |
| Printing, | \$143 28 | |
| Stationery, | 98 68 | |
| | <hr/> | 241,96 |
| Auditor of Accounts' Department : — | | |
| Stationery and blank books, | \$153 85 | |
| Printing, | 71 25 | |
| | <hr/> | 225 10 |
| Engraving, printing and coloring maps of the city, | | 948 85 |
| Reporting and publishing in the Eve- ning Transcript proceedings of the City Council, | \$4,508 04 | |
| Printing letter-sheet of pro- ceedings, | 559 00 | |
| | <hr/> | 5,067 04 |
| Expenses of Committee on Printing, etc. : — of 1870, | \$147 38 | |
| of 1871, | 19 80 | |
| | <hr/> | 167 18 |
| <i>Total for Printing and Stationery, as per item No. 65 of Treasurer's account,</i> | | 31,018 72 |

Public Baths.

*For furnishing free bathing facilities to the public dur-
ing the summer months, erecting and repairing struc-
tures, salaries, etc., viz. : —*

GENERAL EXPENSES.

| | |
|---|----------------|
| General superintendent and assistants in care of houses during the winter, | \$6,483 32 |
| Material and tools, used during the winter, | 1,451 13 |
| Cartage, | 502 55 |
| Supplies for general use, and car fares, | 263 65 |
| Printing, stationery and advertising, | 226 58 |
| Expenses of Committee on Public Baths : — | |
| of 1870, | \$394 45 |
| of 1871, | 142 20 |
| Carriage hire : — Committee | |
| of 1870, | 62 50 |
| of 1871, | 13 00 |
| | <hr/> |
| | 612 15 |
| | <hr/> |
| | \$9,539 38 |
| <i>Carried forward,</i> | \$9,539 38 |
| | <hr/> |
| | \$6,582,704 01 |

| | | | |
|---|----------|-------------|----------------|
| <i>Brought forward,</i> | | \$9,539 38 | \$6,582,704 01 |
| HOUSE NO. 1, WEST BOSTON BRIDGE. | | | |
| FOR MALES. | | | |
| Superintendent, | \$374 50 | | |
| Repairs, | 257 45 | | |
| Towage and small items, | 78 97 | | |
| | | 710 92 | |
| HOUSE NO. 2, CRAGIE'S BRIDGE. | | | |
| FOR MALES. | | | |
| Rent and superintending, per agreement, | | 800 00 | |
| HOUSES NOS. 3 AND 4, WARREN BRIDGE. | | | |
| FOR MALES AND FEMALES. | | | |
| Rent of dock, | \$800 00 | | |
| Superintendents, | 781 00 | | |
| Repairs for season of 1870, | 447 22 | | |
| Ice and small items, | 48 30 | | |
| Rebuilding, for season of 1871, | 4,689 33 | | |
| | | 6,765 85 | |
| HOUSES NOS. 5 AND 6, EAST BOSTON. | | | |
| FOR MALES AND FEMALES. | | | |
| Rent of dock, | \$350 00 | | |
| Superintendents, | 793 00 | | |
| Repairs, | 615 98 | | |
| Boats, towage, ice and supplies, | 443 00 | | |
| | | 2,201 98 | |
| HOUSE NO. 7, ARCH WHARF. | | | |
| FOR MALES. | | | |
| Rent of dock and room on wharf, | \$475 00 | | |
| Superintendent, | 427 00 | | |
| Repairs, | 350 95 | | |
| Towage, ice and gas, | 56 28 | | |
| | | 1,309 23 | |
| HOUSE NO. 8, MT. WASHINGTON AVENUE BRIDGE. FOR MALES. | | | |
| Superintendent, | \$427 00 | | |
| Repairs, | 301 00 | | |
| Towage, ice, etc., | 84 20 | | |
| | | 812 20 | |
| <i>Carried forward,</i> | | \$22,139 56 | \$6,582,704 01 |

| | | |
|---|-------------|----------------------|
| <i>Brought forward,</i> | \$22,139 56 | \$6,582,704 01 |
| HOUSE NO. 9, FOOT OF BROADWAY. | | |
| FOR FEMALES. | | |
| Superintendent, | \$366 00 | |
| Repairs, | 190 05 | |
| Water, ice, etc., | 136 65 | |
| | <hr/> | 692 70 |
| HOUSE NO. 10, FOOT OF L STREET. | | |
| FOR MALES. | | |
| Rent and taxes, | \$217 84 | |
| Superintendent, | 427 00 | |
| Repairs, | 204 95 | |
| Water, ice, boat and supplies, | 218 64 | |
| | <hr/> | 1,068 43 |
| HOUSES NOS. 11 AND 12, DOVER STREET BRIDGE. FOR MALES AND FEMALES. | | |
| Superintendents, | \$793 00 | |
| Repairs, | 679 95 | |
| Towage, ice and small sup- plies, | 228 67 | |
| | <hr/> | 1,701 62 |
| HOUSES NOS. 13 AND 14, CABOT STREET, BOSTON HIGHLANDS. FOR MALES AND FEMALES. | | |
| Superintendents, | \$793 00 | |
| Water rates, | 1,387 99 | |
| Repairs: season of 1870, | \$652 03 | |
| On account of season of 1871, | 883 06 | |
| | <hr/> | 1,535 09 |
| Gas, ice, and furnishing, | 41 51 | |
| | <hr/> | 3,757 59 |
| HOUSE NO. 15, SWETT STREET. | | |
| FOR MALES. | | |
| Superintendent, | \$427 00 | |
| Rebuilding, | 2,040 70 | |
| Towage, ice, etc., | 119 97 | |
| Rent of dock, | 50 00 | |
| | <hr/> | 2,637 67 |
| BEACH HOUSES, DORCHESTER BAY. | | |
| Superintending, | \$92 00 | |
| Twelve houses, | 360 00 | |
| | <hr/> | 452 00 |
| <i>Total for Public Baths, as per item No. 66 of Treas- urer's account,</i> | | 32,449 57 |
| <i>Carried forward,</i> | | <hr/> \$6,615,153 58 |

Brought forward,

\$6,615,153 58

Public Buildings.

Payments for repairs, alterations and care of the public buildings, so called, which include all the buildings belonging to, or hired by the city, except school-houses, lunatic and city hospitals, and the county buildings; also for rents of buildings used for city purposes.

| | | |
|--|------------|-------------|
| Repairs, renewals and alterations of buildings, etc. | | |
| Engine, hose and hook and ladder houses:— ordinary, | \$9,022 35 | |
| For engine No. 2, enlarging and remodelling, | 5,823 49 | |
| For engine No. 10, relaying floors, painting, etc., | 1,737 60 | |
| For engine No. 11 and H. & L. No. 2, remodelling and general repairs, | 5,082 54 | |
| For engine No. 14, enlarging and general repairs, | 7,785 14 | |
| For engine No. 16, bath-room, well, paving yard, etc., | 2,930 03 | |
| | <hr/> | \$32,381 15 |
| Police station houses and city prisons:— ordinary, | \$5,288 55 | |
| Station No. 1 [see widening Hanover street, No. 2], on account of moving, and remodelling, | 2,755 79 | |
| Station No. 11, remodelling, and general repairs, | 1,629 09 | |
| On account of wood paving, Williams court, | 400 00 | |
| | <hr/> | 10,073 43 |
| Central Charity bureau building:— on account of steam heating apparatus, | \$3,678 08 | |
| Fence, | 1,500 00 | |
| Ordinary, | 1,204 42 | |
| Painting, | 879 69 | |
| | <hr/> | 7,262 19 |
| Public Library buildings:— Boylston street, | \$1,759 77 | |
| | <hr/> | |
| <i>Carried forward,</i> | \$1,759 77 | \$49,716 77 |
| | | <hr/> |

\$6,615,153 58

| | | | |
|---|------------|-------------|----------------|
| <i>Brought forward,</i> | \$1,759 77 | \$49,716 77 | \$6,615,153 58 |
| East Boston branch, alterations, in Lyman school-house, | 1,936 33 | | |
| | | 3,696 10 | |
| Market houses, | | 1,500 55 | |
| Ward rooms, | | 1,032 94 | |
| Armories: — building at | | | |
| East Boston, | \$626 38 | | |
| Cooper street, | 184 76 | | |
| Plympton street, | 50 95 | | |
| Fourth street, | 24 60 | | |
| | | 886 69 | |
| Houses on Dudley street, | | 568 74 | |
| Alms-house building, Boston Highlands, drain, fence, etc., | | 516 71 | |
| Faneuil Hall, | | 342 31 | |
| City-hall building, Boston Highlands, including fitting rooms for sealers and surveyors, | | 325 68 | |
| Eastern avenue wharf, | | 267 62 | |
| Stables, music stands and pounds, | | 156 91 | |
| | | \$59,011 02 | |
| City Hall: — Engineer, janitor and assistants, | \$5,038 00 | | |
| Repairs and alterations: — | | | |
| General, | \$5,397 86 | | |
| On account of | | | |
| ventilation, | 2,231 90 | | |
| Painting, | 1,865 39 | | |
| On account of excavation, and wall, westerly wing, | 1,568 53 | | |
| | | 11,063 68 | |
| Furniture and furnishing, | 7,154 47 | | |
| Fuel, | 2,311 50 | | |
| Gas, | 1,792 66 | | |
| Water rates, | 816 93 | | |
| Washing towels and small items, | 360 13 | | |
| | | 28,537 37 | |
| [Two police officers during the day, and four during the night, are detailed for duty in the building.] | | | |
| <i>Carried forward,</i> | | \$87,548 39 | \$6,615,153 58 |

| | | | |
|--|------------|-------------|----------------|
| <i>Brought forward,</i> | | \$87,548 39 | \$6,615,153 58 |
| Rents :— City Solicitor's office, including taxes, care and heating, | \$2,501 51 | | |
| Wardrooms, | 25 00 | | |
| Passage-way adjoining hook and ladder house No. 4, | 25 00 | | |
| Room at Field's corner, | 18 00 | | |
| | | 2,569 51 | |
| Furniture, stoves, etc. :— For Police station houses, | \$587 58 | | |
| Engine houses, | 164 06 | | |
| Room at Field's corner, | 94 50 | | |
| Wardrooms, | 72 00 | | |
| Faneuil Hall, | 52 56 | | |
| City Solicitor's office, | 50 00 | | |
| | | 1,020 70 | |
| Care of wardrooms, | | 508 75 | |
| Photographs of buildings, cartage, tolls and small items, | | 451 55 | |
| Auction expenses, sales of land, | | 248 50 | |
| Gas :— Faneuil Hall, | \$132 82 | | |
| Wardrooms, | 62 04 | | |
| City Solicitor's office, | 12 26 | | |
| | | 207 12 | |
| Fuel :— City Solicitor's office, | \$66 93 | | |
| Faneuil Hall, | 62 65 | | |
| Wardrooms, | 25 21 | | |
| | | 154 79 | |
| Occupant in the market, for damage by defective water pipes, | | 150 00 | |
| Watering streets in front of various public buildings, | | 134 00 | |
| Salaries :— James C. Tucker, Superintendent Public Buildings, | \$3,000 00 | | |
| Clerk in superintendent's office, | 1,204 25 | | |
| Henry Taylor, Superintendent Faneuil Hall, | 500 00 | | |
| Assistant at Faneuil Hall, | 156 00 | | |
| | | 4,860 25 | |
| Printing and stationery, | | 228 83 | |
| Advertising, | | 141 24 | |
| Sleigh, boarding and shoeing horse, | | | |
| <i>Carried forward,</i> | | \$98,218 63 | \$3,615,153 53 |

| | | |
|---|-------------|----------------|
| <i>Brought forward,</i> | \$98,218 63 | \$6,615,153 58 |
| repairs of vehicles and harnesses, used by the superintendent, | 799 71 | |
| Expenses of sub-committee of 1870, to New York, | 57 25 | |
| Expenses of Committee on Public Buildings : — of 1870, | \$1,708 68 | |
| of 1871, | 105 00 | |
| Carriage hire :—Committee of 1870, | 72 00 | |
| of 1871, | 6 00 | |
| | <hr/> | 1,891 68 |

*Total for Public Buildings, as per item No. 67 of
Treasurer's account,* 100,967 27

Public Institutions.

Payments for carrying on and maintaining the various public, charitable and reformatory institutions, excepting the city hospital, including all the ordinary expenses connected therewith, all of which are under the supervision and control of the Board of Directors for Public Institutions, viz. :

HOUSE OF INDUSTRY, HOUSE OF REFORMATION, AND
ALMSHOUSE, at Deer Island.

SALARIES : Guy C. Underwood, Superintendent of : —

| | | |
|----------------------------|------------|------------|
| House of Indus- try, | \$1,200 00 | |
| House of Re- formation, | 500 00 | |
| Alms house, | 500 00 | |
| | <hr/> | \$2,200 00 |

| | | |
|--|-----------|-------------|
| Samuel H. Durgin, Physi- cian (who is also <i>Port</i> Physician), | 900 00 | |
| All other employés, | 14,794 84 | |
| | <hr/> | \$17,894 84 |

| | | |
|-----------------------|-----------|--|
| Subsistence supplies, | 41,204 20 | |
|-----------------------|-----------|--|

| | | |
|---|-------------|--|
| Clothing and bedding, in- cluding material for man- ufacturing, | \$14,526 74 | |
|---|-------------|--|

| | | |
|---|----------|--|
| Trimnings, etc., for manu- facturing sale goods, | 1,640 29 | |
|---|----------|--|

| | | |
|--|--------|-----------|
| Sewing machines : needles, including repairs, | 280 92 | |
| | <hr/> | 16,897 95 |

Carried forward, \$75,496 99 \$6,716,120 85

| | | |
|---|--------------------|-------------------|
| <i>Brought forward,</i> | \$75,496 99 | \$6,716,120 85 |
| Fuel, | 12,521 25 | |
| Gas: coal for manufacturing, and revenue tax, | 1,090 19 | |
| Repairs and alterations, | 7,918 49 | |
| Horse, oxen, feed, repairs of vehicles and harnesses, agricultural imple- ments, seeds, etc., | 5,844 79 | |
| Furniture, | 3,516 63 | |
| Iron, tin, and hardware, | 1,669 25 | |
| Medicines, instruments, etc., | \$1,145 99 | |
| Liquors and alcohol, | 312 87 | |
| | <hr/> 1,458 86 | |
| School books, maps, and newspapers, | 497 08 | |
| Cartage, tolls, music 4th July and Christmas, and sundry small items, | 487 76 | |
| Printing and advertising, | 233 21 | |
| Stationery and blank books, | 226 08 | |
| Grants of money to inmates on their discharge, | 71 02 | |
| Expenses of Superintendent to western cities, | 149 25 | |
| Carriage hire, | 31 50 | |
| | <hr/> | |
| <i>Total payments for Houses of Industry, Reformation, etc., at Deer Island,</i> | <hr/> \$111,212 35 | |
| <i>HOUSE OF CORRECTION, at South Boston.</i> | | |
| SALARIES: — Charles Rob- | | |
| bins, Master, | \$1,500 00 | |
| All other employés, | 13,092 20 | |
| | <hr/> \$14,592 20 | |
| Subsistence supplies: — or- dinary, | \$25,164 78 | |
| On account of loss by fire, | 267 19 | |
| | <hr/> 25,431 97 | |
| Clothing and bedding, including mate- rial for manufacturing, | \$4,249 25 | |
| Trimmings, used in manu- facturing sale goods, | 4,773 36 | |
| Sewing and knitting ma- chines, needles, etc., in- cluding repairs: — ordi- nary, | \$1,115 58 | |
| | <hr/> | |
| <i>Carried forward,</i> | \$1,115 58 | \$9,022 61 |
| | | <hr/> \$40,024 17 |
| | | \$6,716,120 85 |

| | | | | |
|---|------------|------------|-------------|----------------|
| <i>Brought forward,</i> | \$1,115 58 | \$9,022 61 | \$40,024 17 | \$6,716,120 85 |
| Amount on account of loss by fire, | 1,970 25 | 3,085 83 | | |
| | | | 12,108 44 | |
| Fuel, | | | 6,522 80 | |
| Gas:— coal for manufacturing, and revenue tax, | | | 2,047 54 | |
| [Gas for the Lunatic Hospital is furnished by this institution.] | | | | |
| Repairs and alterations:— | | | | |
| ordinary, | \$6,270 63 | | | |
| On account of loss by fire, | 3,833 84 | | 10,104 47 | |
| Express wagon, feed, horse shoeing, repairs of vehicles and harness, agricultural implements, etc., | | | 3,463 88 | |
| Water rates, | | | 2,673 02 | |
| Furniture and furnishing:— | | | | |
| ordinary, | \$1,626 68 | | | |
| Organ to replace loss by fire, | 100 00 | | 1,726 68 | |
| Books and newspapers, ordinary, | \$349 00 | | | |
| Books for Library, | 200 00 | | | |
| Do. to supply loss by fire, | 370 75 | | 919 75 | |
| Medicines, drugs, etc., | \$577 11 | | | |
| Liquors, | 92 75 | | | |
| Surgical service, | 50 00 | | 719 86 | |
| Hardware and tools, | | | 415 03 | |
| Christmas decorations, reward for returning a prisoner, and sundry small items, | | | 179 46 | |
| Stationery and blank books, | | | 358 50 | |
| Printing and advertising, | | | 84 64 | |
| Grants of money by the master to inmates on their discharge, | | | 172 85 | |
| Rent of house corner M and First streets, | | | 150 00 | |
| Collation for the City Government, while visiting the Institution, | | | 275 00 | |
| Carriage hire, | | | 55 00 | |
| <i>Total payments for House of Correction,</i> | | | \$82,001 09 | |
| <i>Carried forward,</i> | | | | \$6,716,120 85 |

| | | |
|---|------------|----------------|
| <i>Brought forward,</i> | | \$6,716,120 85 |
| LUNATIC HOSPITAL, at South Boston. | | |
| SALARIES: — Dr. Clement A. Walker, | | |
| Superintendent, | \$1,800 00 | |
| All other employes, | 10,556 41 | |
| | <hr/> | \$12,355 41 |
| Subsistence supplies, | | 25,222 15 |
| Repairs and alterations, | | 5,602 16 |
| Furniture and furnishing, | \$3,807 85 | |
| Piano, | 490 50 | |
| Organ, | 305 00 | |
| Sewing machine, | 106 25 | |
| | <hr/> | 4,709 60 |
| Bedding, clothing, etc., | | 3,059 44 |
| Fuel, | | 3,298 93 |
| Gas — supplied by House | | |
| of Correction, | \$1,030 52 | |
| Carburretting, | 693 60 | |
| | <hr/> | 1,724 12 |
| Horse, harnesses, sleigh, feed, horse | | |
| shoeing, repairs on vehicles, and | | |
| harnesses; agricultural implements, | | |
| seeds, bulbs, etc., | | 2,801 71 |
| Drugs and medicines, | \$1,870 85 | |
| Liquors. | 632 84 | |
| | <hr/> | 2,503 69 |
| Water rates, | | 1,181 68 |
| Christmas tree, sleigh ride, harbor ex- | | |
| cursion, and fireworks for entertain- | | |
| ment of inmates, | | 702 70 |
| Books, games and newspapers, | | 286 96 |
| Allowed to employes for clothing de- | | |
| stroyed by fire, Dec. 25, 1869, | | 333 00 |
| Car fares, funeral expenses, and small | | |
| items, | | 222 40 |
| Stationery and printing, | | 271 53 |
| Carriage hire, | | 118 00 |
| Expenses of superintendent to Hart- | | |
| ford, Conn., | | 47 00 |
| | <hr/> | |
| Total payments for Lunatic Hospi- | | |
| tal, | | \$64,441 48 |
| | <hr/> | |

QUARANTINE ESTABLISHMENT.

Payments for maintaining the quarantine establish-
ments at Deer and Galop's islands.

Carried forward,

\$6,716,120 85

| | | |
|--|----------|--------------------|
| <i>Brought forward,</i> | | \$6,716,120 85 |
| Salaries : — Samuel H. Durgin, Port Physician [see House of Industry], | \$600 00 | |
| E. H. Stevens, Assistant Port Physician, | 900 00 | |
| Boatman, nurses and keeper at Galop's island, | 2,834 50 | |
| | <hr/> | \$4,334 50 |
| Alterations and repairs, including rebuilding the hospital, | | 3,406 69 |
| Board and subsistence, | | 2,515 73 |
| Furniture and stoves, | | 257 29 |
| Medicines, chandlery, and small items, | | 176 33 |
| Handcart, tools, and seeds, | | 160 81 |
| Printing and stationery, | | 94 54 |
| | | <hr/> |
| <i>Total payments for Quarantine Establishment,</i> | | <u>\$10,945 89</u> |

STEAMBOAT HENRY MORRISON.

This boat runs from the city to Deer and Galop's islands, for the accommodation of the city institutions there. [See Repairing Steamboat Henry Morrison.]

| | |
|---|--------------------|
| Salaries : — Captain, engineer, mate, fireman, and deck-hand, | \$4,800 00 |
| Rent of Eastern railroad wharf, | 3,000 00 |
| Repairs, | \$1,995 61 |
| Hire of tug boats, | 275 00 |
| | <hr/> |
| | 2,270 61 |
| Fuel, | 1,475 50 |
| Chandlery, | 371 34 |
| Water rates, | 200 00 |
| Carpet and furniture, | 171 00 |
| Custom house charges, ice and small items, | 102 22 |
| | <hr/> |
| <i>Total payments for Steamboat Henry Morrison,</i> | <u>\$12,390 67</u> |

PAUPER EXPENSES.

Payments for the support of girls in the state industrial school for girls; insane persons in state lunatic hospitals; boys in the state reform school at Westboro' and the state nautical school, who had a legal settlement in this city; the transportation of paupers to the state almshouse, etc., viz. : —

| | | |
|-------------------------|-------|----------------|
| <i>Carried forward,</i> | <hr/> | \$6,716,120 85 |
|-------------------------|-------|----------------|

| | | |
|---|-------------|----------------|
| <i>Brought forward,</i> | | \$6,716,120 85 |
| State Industrial school for girls, Lancaster, | \$2,854 36 | |
| Reform school, Westboro', | 1,908 60 | |
| Nautical school, | 1,902 20 | |
| State Lunatic hospitals, | 1,401 95 | |
| Railroad tickets for conveying state paupers to the various state institutions; and fares of other paupers to their proper settlements or other places, in or out of this state, including other travelling expenses, | 824 21 | |
| Food furnished paupers while waiting transportation, medical service, and small items, | 78 75 | |
| Carriage for removing the sick and insane poor, to the steamboat Henry Morrison, and to the various railroad depots:— | | |
| Salary of driver, | \$1,300 00 | |
| Sleigh, board and shoeing horse, and repairs of vehicles, | 846 75 | |
| | <hr/> | 2,146 75 |
| Copying tax records,—clerk hire, | \$660 00 | |
| Stationery and printing, | 29 80 | 689 80 |
| | <hr/> | |
| <i>Total for Pauper Expenses,</i> | \$11,806 62 | |

GENERAL EXPENSES AT CITY OFFICE.

Expenditures charged by the Board of Directors for Public Institutions, under this head, viz.:

| | | |
|---|------------|--------|
| Clerk hire, | \$5,516 67 | |
| Printing, | 241 07 | |
| Stationery and blank books, | 103 96 | |
| Postage, car fares, newspapers and small items, | 141 14 | |
| Harbor excursion of Board of Directors, season of 1870, | 510 25 | |
| Expenses of Board of Directors, | \$635 05 | |
| Carriage hire, | 121 50 | |
| | <hr/> | 756 55 |
| <i>Total for Office Expenses,</i> | \$7,269 64 | |

\$6,716,120 85

Carried forward,

Brought forward,

\$6,716,120 85

RECAPITULATION.

| | |
|---|--------------|
| House of Industry, <i>Per item No. 43 of Treasurer's ac-</i> <i>count,</i> | \$111,212 85 |
| House of Correction, <i>Per item No. 44 of Treasurer's ac-</i> <i>count,</i> | 82,001 09 |
| Lunatic Hospital, <i>Per item No. 51 of Treasurer's ac-</i> <i>count,</i> | 64,441 48 |
| Quarantine Establishment, <i>Per item No. 81 of Treasurer's ac-</i> <i>count,</i> | 10,945 89 |
| Steamboat Henry Morrison, <i>Per item No. 85 of Treasurer's ac-</i> <i>count,</i> | 12,390 67 |
| Pauper Expenses, <i>Per item No. 70 of Treasurer's ac-</i> <i>count,</i> | 11,806 62 |
| Office Expenses, <i>Per item No. 71 of Treasurer's ac-</i> <i>count,</i> | 7,269 64 |

*Total ordinary payments on account of Institutions
under the control of the Board of Directors for Pub-
lic Institutions (see Appendix),*

800,067 74

Public Lands.

*Payments on account of care, custody and improve-
ment of the Public Lands:*

| | |
|--|------------|
| Salary: Robert W. Hall, Superinten- dent, | \$1,800 00 |
| Sewer assessments, | 3,869 94 |
| Edgestone, sidewalks and fences, | 1,208 02 |
| Laborers, auction expenses and taxes on land owned by the city outside of the city limits, | 145 96 |
| Printing and stationery, | 98 70 |
| Expenses of Committee on Public Lands:— of 1870, | \$871 81 |
| of 1871, | 29 75 |
| Carriage hire of Committee of 1870, | 19 00 |
| | 920 06 |

*Total for Public Lands, as per item No. 68 of Treas-
urer's account,*

8,042 68

Carried forward,

\$7,024,231 27

Brought forward,
Public Library.

\$7,024,231 27

- Payments for carrying on the Public Library in Boylston street, and branch in the old Lyman school building, Meridian street, East Boston; they are open to the citizens of Boston daily, except Sundays, from 9 A. M., to 10 P. M.*

BOYLSTON STREET.

| | | |
|---|------------|-------------|
| Salaries: — Justin Winsor, Superintendent, | \$3,000 00 | |
| Male assistants, | 14,754 58 | |
| Female assistants, | 11,427 76 | |
| | | <hr/> |
| | | \$29,182 34 |
| Books, periodicals, and newspapers, | 16,361 57 | |
| Printing, including catalogue, | 6,632 38 | |
| Binding, including materials, | 4,734 37 | |
| Stationery and blank books, including paper for covering books, | 1,161 00 | |
| Furniture and furnishing, including shelving, | 2,231 61 | |
| Gas, | 2,041 76 | |
| Fuel, | 1,083 80 | |
| Cleaning paint and windows, | 784 20 | |
| Postages, | 642 78 | |
| Small supplies, | 366 13 | |
| Freight and cartage, | 360 60 | |
| Water rates and ice, | 103 90 | |
| Watering street, washing and small items, | 99 37 | |
| | | <hr/> |
| | | \$65,785 81 |

EAST BOSTON BRANCH.

| | | |
|-------------------------------|------------|----------|
| Salaries of employes, | \$1,009 01 | |
| Books, periodicals, etc., | 1,817 67 | |
| Furniture and shelving, | 1,250 61 | |
| Binding, | 481 46 | |
| Printing and advertising, | 356 07 | |
| Stationery, | 115 50 | |
| Fuel, | 191 25 | |
| Gas, cartage and small items, | 212 62 | |
| | | <hr/> |
| | | 5,434 19 |

Total for Public Library, as per item No. 69 of Treasurer's account, 71,220 00

Repairing Steamboat Henry Morrison.

Payments for rebuilding and refurnishing the steamboat

Carried forward,

\$7,095,451 27

| | | |
|---|------------|----------------|
| <i>Brought forward,</i> | | \$7,095,451 27 |
| <i>Henry Morrison, under the direction and supervision of the Board of Directors for Public Institutions.</i> | | |
| Shipwright and caulker, | \$6,125 48 | |
| Joiner, | 5,777 18 | |
| Engine and boiler, | 2,202 26 | |
| Painting, | 1,500 00 | |
| Adjusting compasses and survey of painting, | 226 33 | |

Total for Repairing Steamboat Henry Morrison, per item No. 83 of Treasurer's account, 15,831 25

Roxbury Debt.

| | | |
|--|--------------------|-----------|
| Charged the Committee on the Reduction of the City Debt, the amount of Roxbury Debt, which became due this financial year, | | 72,650 00 |
| <i>Per item No. 82 of Treasurer's account,</i> | \$75,650 00 | |
| <i>Less amount drawn 1869-70, but not paid until this year,</i> | 3,000 00 | |
| | <u>\$72,650 00</u> | |

Roxbury Latin School.

| | | |
|--|--|----------|
| Trustees of the Roxbury Latin School, to be expended in such manner as they shall deem expedient for the maintenance of said school, | | 2,000 00 |
| <i>Per item No. 84 of Treasurer's account.</i> | | |

Salaries.

Payments for salaries of the following city officers, not chargeable to any specific appropriation, for the year ending 31st March, 1871.

MAYOR.

| | |
|----------------------------------|------------|
| Nathaniel B. Shurtleff, balance, | \$3,818 49 |
| William Gaston, | 1,250 00 |

MAYOR'S CLERK.

| | | |
|------------------------|-------------------|------------|
| Charles E. Davis, jr., | 1,800 00 | |
| | <u> </u> | \$6,868 49 |

TREASURY DEPARTMENT.

| | |
|--|------------|
| F. U. Tracy, Treasurer, | \$5,000 00 |
| Clerk hire for office (see Water Works), | 14,700 00 |

Carried forward, 19,700 00 \$6,868 49 \$7,185,932 52

| | | | |
|---|-------------|-------------|----------------|
| <i>Brought forward,</i> | \$19,700 00 | \$6,868 49 | \$7,185,932 52 |
| Extra allowance for clerk hire, by special vote of the City Council, | 2,000 00 | | |
| | <hr/> | 21,700 00 | |
| AUDITOR OF ACCOUNTS' DEPARTMENT. | | | |
| Alfred T. Turner, Auditor of Accounts, | \$4,500 00 | | |
| Clerk hire, | 6,700 00 | | |
| | <hr/> | 11,200 00 | |
| CITY CLERK'S DEPARTMENT. | | | |
| S. F. McCleary, City Clerk, | \$4,500 00 | | |
| Clerk hire, | 8,800 00 | | |
| Extra allowance for clerk hire and care of ward rooms, — registering voters, per order of the City Council, | 400 00 | | |
| | <hr/> | 13,700 00 | |
| CLERK OF COMMON COUNCIL. | | | |
| Washington P. Gregg, | \$1,600 00 | | |
| Extra allowance for preparing journal of proceedings for printing, by special vote of City Council, | 500 00 | | |
| Clerk hire, | 800 00 | | |
| | <hr/> | 2,900 00 | |
| CLERK OF THE COMMITTEES OF THE CITY COUNCIL. | | | |
| James M. Bugbee, | \$3,000 00 | | |
| James S. Hillard, assistant, | 800 00 | | |
| | <hr/> | 3,800 00 | |
| MESSENGER OF THE CITY COUNCIL. | | | |
| Oliver H. Spurr, | \$2,000 00 | | |
| Alvah H. Peters, assistant, | 800 00 | | |
| Other assistance, | 100 00 | | |
| | <hr/> | 2,900 00 | |
| CITY SOLICITOR'S DEPARTMENT. | | | |
| J. P. Healy, Solicitor, | \$5,000 00 | | |
| Clement H. Hill, Assistant Solicitor, to Oct. 1, 1870, | 1,250 00 | | |
| C. F. Kittredge, do., | 2,500 00 | | |
| J. L. Stackpole, do., from Oct. 3, 1870, | 1,236 11 | | |
| | <hr/> | | |
| <i>Carried forward,</i> | \$9,986 11 | \$63,068 49 | \$7,185,932 52 |

| | | | |
|-------------------------|------------|-------------|----------------|
| <i>Brought forward,</i> | \$9,986 11 | \$63,068 49 | \$7,185,932 52 |
| Fisher Ames, Clerk, | \$1,500 00 | | |
| Messenger, | 180 00 | | |
| | <hr/> | \$11,666 11 | |

ASSESSORS' DEPARTMENT.

Principal Assessors, viz. :

| | |
|---------------------|------------|
| Thomas J. Bancroft, | \$2,500 00 |
| Benjamin Cushing, | 2,500 00 |
| Thomas Hills, | 2,500 00 |
| James Ritchie, | 2,500 00 |
| Horace Smith, | 2,500 00 |

First Assistant Assessors, —
salary \$6 per day while
on street duty, and revis-
ing, and \$300 for attend-
ing sessions of the Board,

| | |
|---------------------|--------|
| John Brown, | 600 00 |
| Theophilus Burr, | 600 00 |
| Michael Carney, | 600 00 |
| George F. Davis, | 600 00 |
| James Dennie, | 600 00 |
| Ross Doherty, | 600 00 |
| Joseph L. Drew, | 600 00 |
| William J. Ellis, | 600 00 |
| George B. Faunce, | 540 00 |
| William Gallagher, | 600 00 |
| Oliver Hall, | 600 00 |
| John M. Maguire, | 600 00 |
| L. Foster Morse, | 600 00 |
| Abel B. Munroe, | 600 00 |
| Benjamin F. Palmer, | 600 00 |
| James Perkins, | 600 00 |
| John T. Prince, | 600 00 |
| George D. Ricker, | 600 00 |
| Edward F. Robinson, | 600 00 |
| Edwin B. Spinney, | 600 00 |
| Joseph T. Swan, | 600 00 |
| George F. Williams, | 600 00 |

Second Assistant Assessors, —
salary \$5 per day while on
street duty, and revising,
and \$250 for attending ses-
sions of the Board,

| | |
|------------------|--------|
| Joseph Allen, | 500 00 |
| John L. Brigham, | 500 00 |
| Cadis B. Boyce, | 500 00 |

Carried forward, \$27,140 00 \$74,734 60 \$7,185,932 52

| | | | |
|-------------------------|-------------|-------------|----------------|
| <i>Brought forward,</i> | \$27,140 00 | \$74,784 60 | \$7,185,932 52 |
| S. Parkinan Blake, | 500 00 | | |
| Francis S. Carruth, | 450 00 | | |
| John D. Carty, | 500 00 | | |
| Thomas Caswell, | 500 00 | | |
| Pierce A. Doherty, | 500 00 | | |
| Martin Dowling, | 500 00 | | |
| John F. Flynn, | 500 00 | | |
| John J. Gallivan, | 500 00 | | |
| Thaddeus Gould, | 500 00 | | |
| Thomas Leavitt, | 500 00 | | |
| William H. Mason, | 500 00 | | |
| William H. McIntosh, | 500 00 | | |
| John Noble, | 500 00 | | |
| Charles Nowell, | 500 00 | | |
| E. H. R. Ruggles, | 500 00 | | |
| George W. Skinner, | 500 00 | | |
| Daniel J. Sweeney, | 500 00 | | |
| Jeremiah Sullivan, | 500 00 | | |
| William Withington, | 500 00 | | |

Clerk Hire. Office and
street, 20,905 97

Total for assessors and clerks, 57,495 97

*Total for Salaries, as per item No. 86 of
Treasurer's account,* 132,230 57

Schools and School-Houses.

Payments during the year for carrying on the public schools, viz.: three high, one latin, one high and normal, thirty grammar, and three hundred and twenty-eight primary, — including repairs of houses, salaries, furniture, fuel, and all ordinary expenses. (See appendix.)

SALARIES OF OFFICERS OF SCHOOL COMMITTEE.

| | | | |
|--|------------|--|--|
| John D. Philbrick, Superintendent, | \$4,291 66 | | |
| George A. Smith, Auditing Clerk, | 2,500 00 | | |
| Assistant to do., | 440 00 | | |
| Barnard Capen, Secretary, | 1,800 00 | | |
| Assistant to do., | 480 45 | | |
| Oliver H. Spurr, Messenger, | 500 00 | | |
| Truant officers: — eight, one year, | \$9,600 00 | | |

Carried forward, \$9,600 00 \$10,012 11 \$7,318,163 09

| | | | |
|---|------------|--------------------|----------------|
| <i>Brought forward,</i> | \$9,600 00 | \$10,012 11 | \$7,318,163 09 |
| Two from April 4, 1870, to April 1, 1871, | 2,380 00 | | |
| | | 11,980 00 | |
| Police officer for attending meetings of the Board, | | 80 00 | |
| <i>Total for Salaries of Officers School Committee,</i> | | <u>\$22,022 11</u> | |

INSTRUCTORS HIGH AND GRAMMAR SCHOOLS.

*Salaries of the latin, high, and grammar school in-
structors, viz. :*

| | |
|---|-------------|
| Latin, Bedford street, | \$24,595 55 |
| High, for boys, Bedford street, | 34,355 01 |
| Roxbury High, Kenilworth street, | 9,500 00 |
| Dorchester High, Dorchester avenue, corner Centre street, Ward 16, | 7,474 99 |
| High and Normal, for girls, Newton street, | 24,894 49 |
| Adams, Belmont square, E. Boston, | 13,829 16 |
| Bigelow, Fourth street, South Boston, | 17,162 27 |
| Bowditch, South street, | 14,690 63 |
| Bowdoin, Myrtle street, | 11,200 71 |
| Boylston, Washington street, | 12,385 17 |
| Brimmer, Common street, | 16,485 00 |
| Chapman, Eutaw street, East Boston, | 12,965 35 |
| Comins, Gore avenue, Boston High- lands, | 16,996 52 |
| Dearborn, Dearborn place, Boston Highlands, | 15,550 42 |
| Dudley and Washington, Bartlett and Washington streets, Boston High- lands, | 18,000 07 |
| Dwight, Springfield street, | 14,211 19 |
| Eliot, North Bennet street, | 16,135 82 |
| Everett, Northampton street, | 13,520 84 |
| Franklin, Ringgold street, | 13,549 84 |
| Hancock, Richmond place, | 15,909 69 |
| Lawrence, B and Third streets, South Boston, | 16,968 90 |
| Lewis, Dale street, Boston Highlands, | 12,146 94 |
| Lincoln, Broadway, South Boston, | 15,260 85 |
| Lyman, Paris street, East Boston, | 12,755 00 |
| Mayhew, Hawkins street, | 14,221 51 |
| Norcross, E and Fifth streets, South Boston, | 12,253 08 |

Carried forward,

\$406,919 00 \$7,318,163 09

| | | |
|---|--------------|----------------|
| <i>Brought forward,</i> | \$406,919 00 | \$7,318,163 09 |
| Phillips, Phillips street, | 13,978 82 | |
| Prescott, Prescott street, East Boston, | 13,881 11 | |
| Quincy, Tyler street, | 14,828 87 | |
| Rice, Appleton street, | 15,253 07 | |
| Sherwin, Windsor street, — two months, | 2,604 25 | |
| Shurtleff, Dorchester street, South Boston, | 12,401 92 | |
| Wells, Blossom street, | 10,254 47 | |
| Winthrop, Tremont street, | 16,170 73 | |
| Dorchester schools except High, | 35,830 69 | |
| Evening schools, | 16,694 00 | |
| Deaf mutes, Pemberton square, | 3,386 67 | |
| Special instructors : — | | |
| Music, | \$11,420 82 | |
| Drawing, | 8,375 02 | |
| Vocal and physical culture, | 3,791 66 | |
| Military tactics, including use of Boylston hall, | 1,200 00 | |
| James Robinson, an instructor of writing and arithmetic, formerly attached to the Bowdoin school, for general services in these branches of school instruction, whenever called upon, | 1,000 00 | |
| | <hr/> | 25,787 50 |
| <i>Total for High and Grammar School Instructors,</i> | <hr/> | \$587,491 10 |

INSTRUCTORS PRIMARY SCHOOLS.

Salaries of the primary school instructors, viz. :

| | |
|---------------------------------|------------|
| Adams district, | \$5,948 34 |
| Bigelow “ | 9,700 84 |
| Bowditch “ | 7,174 99 |
| Bowdoin “ | 7,483 36 |
| Boylston “ | 4,200 00 |
| Brimmer “ | 8,691 66 |
| Chapman “ | 6,900 00 |
| Comins “ | 13,152 78 |
| Dearborn “ | 11,039 18 |
| Dudley and Washington district, | 9,355 52 |
| Dwight district, | 4,200 00 |
| Eliot “ | 10,924 17 |
| Everett “ | 7,000 00 |
| Franklin “ | 4,135 00 |

Carried forward,

\$109,905 84\$7,318,163 09

| | | |
|---|---------------------|----------------|
| <i>Brought forward,</i> | \$109,905 84 | \$7,818,163 09 |
| Hancock district, | 13,114 43 | |
| Lawrence " | 7,085 29 | |
| Lewis " | 6,275 01 | |
| Lincoln " | 5,454 72 | |
| Lyman " | 4,900 00 | |
| Mayhew " | 5,691 66 | |
| Minors, for licensed newsboys and boot-blacks, | 1,400 00 | |
| Norcross district, | 8,503 62 | |
| Normal, branch of, | 1,113 04 | |
| Phillips district, | 5,034 73 | |
| Prescott " | 5,884 17 | |
| Quincy " | 11,150 11 | |
| Rice " | 6,542 01 | |
| Sherwin " (new) | 1,341 70 | |
| Shurtleff " | 5,584 71 | |
| Wells " | 8,227 51 | |
| Winthrop " | 6,183 34 | |
| Dorchester schools, | 12,618 34 | |
| Kindergarten, from September, 1870, | 343 33 | |
| Instructor of music, | 2,500 00 | |
| <i>Total for Primary School Instructors,</i> | <u>\$228,853 56</u> | |

PAYMENTS FOR GRAMMAR SCHOOLS, authorized by the
School Committee, viz.:

Books and Slates. — School books furnished to indigent scholars, exclusive of the \$60 paid annually from the Webb fund for writing books, etc., furnished to the Franklin school, \$9,840 46

Books of reference and other books for use of schools, 3,777 64
Slates and pencils, 274 06

\$13,892 16

Printing and stationery. — Blanks and other printing, including annual report of the school committee, and programmes of exercises on exhibition days, \$11,062 54

Carried forward, \$11,062 54 \$13,892 16 \$7,818,163 09

| | | | |
|---|-------------|-------------|----------------|
| <i>Brought forward,</i> | \$11,062 54 | \$13,892 16 | \$7,318,163 09 |
| Stationery and blank books, including drawing materials, | 5,194 29 | | |
| Binding, | 58 50 | | |
| | | 16,315 33 | |
| Pianos, purchase and exchange, stools and covers, | | 5,343 82 | |
| Philosophical instruments, chemicals, etc., including apparatus for Normal school, | | 3,163 23 | |
| Advertising, | | 1,232 34 | |
| Maps and atlases, | | 1,161 80 | |
| Music charts, etc., | | 789 00 | |
| Globes, | | 582 00 | |
| Blocks, cards and tablets, | | 208 45 | |
| Crayons, | | 170 01 | |
| Ascertaining the number of children between the ages of five and fifteen, and collecting statistics concerning the private schools in the city, | | 1,100 00 | |
| East Boston ferry tickets, | | 953 56 | |
| Engraving, printing and filling out diplomas, which were distributed among the pupils of the first, second and third classes in the high, normal and grammar schools, including ribbon for and engraving medals (the medals purchased by income from Franklin fund are distributed only in English High and Latin schools), | | 562 66 | |
| Postage stamps and sundry small items, | | 511 70 | |
| Cartage and expressing, | | 343 58 | |
| Horses, vehicles, sleighs, harnesses and equipments; board and shoeing horses; repairs of vehicles, etc., for use of superintendent and auditing clerk, | | 2,743 78 | |
| Board of horse of a music instructor, | | 212 00 | |
| Musical exhibition, June, 1870: — Rent of Music and Bumstead halls, including doorkeepers, \$1,150 00 | | | |
| Orchestra, conductor, and music charts, | 884 00 | | |
| Railroad fares for conveying | | | |
| <i>Carried forward,</i> | \$2,034 00 | \$49,285,42 | \$7,318,163 09 |

| | | | |
|--|------------|--------------------|-----------------------|
| <i>Brought forward,</i> | \$2,034 00 | \$49,285 42 | \$7,318,168 09 |
| children to and from the hall, | 263 46 | | |
| Decorations, | 75 00 | | |
| Printing, | 49 25 | | |
| | | 2,421 71 | |
| Annual festival to medal and diploma scholars, in July, 1870:— | | | |
| Collation, | \$1,850 00 | | |
| Bouquets and decorations, | 600 00 | | |
| Rent of Music and Bumsstead halls, | 250 00 | | |
| Music, | 122 00 | | |
| Badges for Committee, | 109 00 | | |
| Railroad fares for conveying children to and from the hall, | 67 28 | | |
| Printing cards and programmes, | 43 31 | | |
| | | 3,041 59 | |
| Carriage hire, | | 177 00 | |
| Expenses of Committees:— | | | |
| On Accounts of School | | | |
| Board of 1870, | \$96 00 | | |
| of Hancock and Eliot districts, | 76 40 | | |
| | | 172 40 | |
| <i>Total payments for High and Grammar Schools, by authority of School Committee,</i> | | <u>\$55,098 12</u> | |
| PAYMENTS FOR PRIMARY SCHOOLS under the authority of the School Committee, viz.: | | | |
| Books and slates,—books furnished to indigent scholars, | \$2,231 54 | | |
| Slates and slate pencils, | 1,007 62 | | |
| Books of reference, | 27 97 | | |
| | | \$3,267 13 | |
| Pianos:—purchase, | \$800 00 | | |
| Care of, per agreement, | 1,500 00 | | |
| | | 2,300 00 | |
| Numeral frames, tablets, charts and crayons, | | 780 99 | |
| Printing, | | 712 41 | |
| Stationery, | | 205 75 | |
| Desk covers, | | 48 00 | |
| <i>Carried forward,</i> | | <u>\$7,314 28</u> | <u>\$7,318,168 09</u> |

| | | |
|---|------------|------------------|
| <i>Brought forward,</i> | \$7,314 28 | \$7,318,163 09 |
| Musical exhibition : — Orchestra, leader and music, | \$322 45 | |
| Printing, | 81 05 | |
| | <hr/> | 403 50 |
| <i>Total payments for Primary Schools by authority of School Committee,</i> | <hr/> | <hr/> \$7,717 78 |

PAYMENTS FOR HIGH AND GRAMMAR SCHOOLS, *author-
ized by the City Council and Committee on Public
Buildings, viz. :*

| | |
|---|-------------------|
| Alterations and repairs on the several houses and rented rooms : — ordinary, | \$22,750 24 |
| Lewis : — on account of fence, grading and paving yard and plumbing, | 4,902 02 |
| High and Latin : — on account of dam- age by fire, and making niche for memorial statue for Latin school, | 3,107 15 |
| Concreting cellars of school-houses, Ward 16, | 1,484 30 |
| Codman : — wall and general repairs, | 1,300 34 |
| Eliot : — general repairs, | 946 34 |
| Phillips : — painting, | 858 39 |
| Hancock : — painting and fence, | 846 48 |
| Franklin : — painting, | 752 42 |
| Roxbury High : — general repairs, | 698 01 |
| Quincy : — painting, speaking-tubes, etc., | 642 44 |
| Dwight : — speaking tubes and bells, | 550 99 |
| Mather : — painting, | 500 00 |
| Gibson : — painting, | 452 25 |
| Everett : — painting, | 450 00 |
| Lincoln : — painting, | 416 63 |
| Prescott : — painting, | 400 00 |
| Minot : — painting, | 372 90 |
| Tileston : — carpenters' work, | 303 16 |
| Warming and ventilating apparatus, including stoves : — | |
| Ordinary, | \$5,535 07 |
| Prescott : — alterations, | 1,264 01 |
| | <hr/> |
| | 6,799 08 |
| <i>Total for alterations and repairs,</i> | <hr/> \$48,533 14 |
| Fuel, including housing and inspection, | 31,963 82 |
| Care and cleaning houses, building fires, and clearing snow, | 29,797 47 |

| | | |
|-------------------------|--------------------|----------------------|
| <i>Carried forward,</i> | <hr/> \$110,294 43 | <hr/> \$7,318,163 09 |
|-------------------------|--------------------|----------------------|

| | | |
|---|--------------|----------------|
| <i>Brought forward,</i> | \$110,294 43 | \$7,818,163 09 |
| Furniture and furnishing, including repairs and oiling; also ink wells:— | | |
| Ordinary, | \$15,312 41 | |
| Dearborn:—refurnishing, | 2,195 25 | |
| | <hr/> | 17,507 66 |
| Rent of halls and rooms, including taxes, | | 7,656 60 |
| Salary of one of the assistants employed by the superintendent, in the distribution of furniture and other articles among the schools and public buildings, | | 1,500 00 |
| Gas, | | 1,071 65 |
| Watering streets, | | 820 30 |
| Water rates, | | 808 40 |
| Pedestal for memorial statue, including hoisting and lettering, Latin school, | | 639 25 |
| Cartage, | | 575 00 |
| Board and shoeing horse, repairing vehicle and harness, | | 517 60 |
| Printing, ferry tolls, and small items, | | 255 31 |
| | <hr/> | |
| <i>Total payments for Grammar Schools, by the Committee on Public Buildings,</i> | \$141,646 20 | |
| | <hr/> <hr/> | |

| | | |
|--|-------------|--|
| <i>PAYMENTS FOR PRIMARY SCHOOLS, authorized by the City Council and Committee on Public Buildings, viz.:</i> | | |
| Alterations and repairs of buildings, and rented rooms:—Ordinary, | \$13,569 83 | |
| Concord street:—removing wall, privies and painting, | 3,362 28 | |
| Washington village:—iron fence and painting, | 3,217 07 | |
| Webster street:—on account damage by fire, | 1,937 19 | |
| Franklin place:—fence, grading yard, etc., | 1,698 62 | |
| Eustis street:—retaining wall, grading yard and fence, | 1,369 42 | |
| Winthrop street:—fence, | 1,038 00 | |
| Cooper street:—general repairs, | 1,003 36 | |
| Channing:—painting, | 612 36 | |
| Groton street:—general repairs, | 444 91 | |
| | <hr/> | |

| | | |
|-------------------------|-------------|----------------|
| <i>Carried forward,</i> | \$28,253 04 | \$7,818,163 09 |
|-------------------------|-------------|----------------|

| | | |
|--|--------------------|----------------|
| <i>Brought forward,</i> | \$28,258 04 | \$7,318,163 09 |
| Mather : — general repairs, | 363 66 | |
| Hawes : — roofing, | 253 92 | |
| Heating and ventilating apparatus, including stoves, | 5,905 50 | |
| Total for alterations and repairs, | \$34,776 12 | |
| Fuel, including housing and inspection, | 18,947 80 | |
| Care and cleaning rooms, and building fires, | 17,305 56 | |
| Furniture and furnishing, including repairs : — ordinary, | \$6,120 66 | |
| Webster street, | 701 92 | |
| | <hr/> | |
| | 6,822 58 | |
| Rents, including taxes, | 4,610 05 | |
| Water rates, | 1,890 00 | |
| Horse and carriage, board and shoeing horse, repairing vehicle and harness, | 1,367 43 | |
| Salary of one of the assistants to superintendent of public buildings, | 1,200 00 | |
| Cartage, | 484 22 | |
| Passage-way rear Silver street school-house, | 469 00 | |
| Watering streets, | 368 60 | |
| Auction expenses — sales of land and buildings, | 336 00 | |
| Printing and advertising, | 138 41 | |
| Gas and small items, | 54 72 | |
| | <hr/> | |
| <i>Total payments for Primary Schools, by the Committee on Public Buildings,</i> | <i>\$88,770 49</i> | |
| | <hr/> | |

RECAPITULATION.

| | |
|--|-----------------------|
| Salaries of Officers of School Committee, | |
| <i>Per item No. 87 of Treasurer's account,</i> | \$22,022 11 |
| Instructors Grammar Schools, | |
| <i>Per item No. 46 of Treasurer's account,</i> | 587,491 10 |
| Instructors Primary Schools, | |
| <i>Per item No. 47 of Treasurer's account,</i> | 228,853 56 |
| Grammar Schools, School Committee, | |
| <i>Per item No. 37 of Treasurer's account,</i> | 55,098 12 |
| Primary Schools, School Committee, | |
| <i>Per item No. 78 of Treasurer's account,</i> | 7,717 78 |
| Grammar Schools, Public Buildings, | |
| | <hr/> |
| <i>Carried forward,</i> | <i>\$901,182 67</i> |
| | <i>\$7,318,163 09</i> |

| | | |
|--|--------------|----------------|
| <i>Brought forward,</i> | \$901,182 67 | \$7,318,163 09 |
| <i>Per item No. 36 of Treasurer's account,</i> | 141,646 20 | |
| Primary Schools, Public Buildings, | | |
| <i>Per item No. 77 of Treasurer's account,</i> | 88,770 49 | |
| <i>Total ordinary school expenses,</i> | | 1,181,599 36 |

In addition to the amount above stated of \$1,181,599.36, \$443,679.71 has been expended on account of the erection of new school-houses and land purchased for same; details of which may be found on pages 82, 91, 92, 93, 119, 120, 121 and 162.

Total payments on account of schools and school-houses, during the financial year 1870-71, \$1,575,279.07.

Scollay's Building.

Payment of auction expenses for sale of old material on the Bridge estate, so called, adjoining Scollay's building, between Court street and Tremont row, the land on which said building was located having been laid out as a public highway,

22 75

Per item No. 96 of Treasurer's account.

Sea Wall, Deer Island.

Payments to contractors for building a sea wall at Deer Island, enclosing a piece of flats, which enclosure is being filled with earth from the island removed by the inmates of the institutions; upon this made land it is intended to erect coal sheds,

11,873 00

Per item No. 93 of Treasurer's account.

Sealers of Weights and Measures.

| | |
|---------------------------|----------|
| Salaries:— John D. Cado- | |
| gan, one month, | \$125 00 |
| Wm. F. Reed, one year, | 1,500 00 |
| Emery N. Moore, eleven | |
| months, | 1,375 00 |
| Frederick G. Pope, eleven | |
| months, | 1,375 00 |
| Three assistants, | 1,750 00 |
| Extra assistance, | 133 50 |

\$6,258 50

Carried forward,

\$6,258 50\$8,461,658 20

| | | |
|--|------------|----------------|
| <i>Brought forward,</i> | \$6,258 50 | \$8,461,658 20 |
| Horse, wagon, harness, boarding and shoeing horses, repairs of vehicles and harnesses, | 8,026 75 | |
| Measures, weights, tools and small items, | 312 83 | |
| Printing, stationery and advertising, | 226 02 | |

Total for Sealers of Weights and Measures, as per item No. 88 of Treasurer's account, 9,824 10

Sewers and Drains.

Payments for construction and repairs of common sewers and drains for underground drainage:

| | | |
|---|------------|------------|
| Salaries: — Wm. H. Bradley, Superintendent, | \$2,500 00 | |
| Clerk hire, | 300 00 | |
| Foreman and laborers employed by the superintendent, | 6,969 95 | |
| | <hr/> | \$9,769 95 |
| Contractors — for masons and laborers — constructing and repairing, | 75,956 51 | |
| Part cost of sewer across the Lowell estate, Heath street, | 2,255 00 | |
| Drain pipe, | 14,635 03 | |
| Brick, | 7,717 44 | |
| Cement and sand, | 4,431 13 | |
| Lumber, including carpenter's work, | 3,606 88 | |
| Teaming and filling, | 3,415 05 | |
| Manhole covers and frames, | 3,252 85 | |
| Tools, hardware, etc., | 1,200 24 | |
| Paving, | 825 75 | |
| Powder and fuse, | 823 08 | |
| Damage to a team by falling into a trench, | 380 00 | |
| Water rates, | 225 00 | |
| Fuel, ferry tolls, car fares and small items, | 200 09 | |
| Repairs at store yards, | 145 05 | |
| Horse, buggy, wagon, harness, hay and grain, horse shoeing, repairs of vehicle and harnesses, | 1,516 48 | |
| Printing, stationery and advertising, | 254 25 | |
| Expenses of Committee on Sewers: — | | |

Carried forward, \$130,609 78 \$8,471,482 30

| | | | |
|-------------------------|----------|--------------|----------------|
| <i>Brought forward,</i> | | \$130,609 78 | \$8,471,482 30 |
| of 1870, | \$124 65 | | |
| of 1871, | 14 70 | | |
| | | <hr/> | |
| | | 189 35 | |

Total for Sewers and Drains, as per item No. 89 of Treasurer's account, 130,749 13

Shawmut Avenue Extension.

Payments on account of the extension of Shawmut avenue, between Pleasant and Tremont streets. The payments for the extension of said avenue from Dover to Pleasant streets are included in, and charged to the appropriation for Suffolk Street District Improvement.

| | |
|-------------------------|-------------|
| Land and other damages, | \$81,044 00 |
| Estate purchased, | 11,039 25 |
| Printing, | 11 69 |
| | <hr/> |

Total for Shawmut Avenue Extension, as per item No. 95 of Treasurer's account, 92,094 94

Soldiers' Relief.

Payments made in conformity to the laws of the Commonwealth, to soldiers and sailors; and to the families or dependents of those who were engaged as volunteers in the service of the United States in subduing the southern rebellion. These payments were commenced in August, 1861, and have been continued monthly since. The Acts require that the city should make the advance to the parties entitled to the same, and call upon the State, in the month of January, annually, to refund. The payments from August, 1861, to the end of April, 1871, amounted to \$1,822,354.22. Of this amount, there has been refunded from the State, \$1,634,792.31. These payments include those to other dependents on the soldiers than the statute authorizes, and office expenses. Such payments are not refunded by the State.

Drawn by the Paymaster for disbursement to applicants, during the financial year 1870-71, \$92,500 00

| | | |
|--------------------------|------------|----------|
| Salaries: — Paymaster, | \$2,500 00 | |
| Clerk, | 1,200 00 | |
| Examining pension lists, | 25 00 | |
| | <hr/> | |
| | | 3,725 00 |

Carried forward, \$96,225 00 \$8,694,326 37

| | | |
|----------------------------------|-------------|----------------|
| <i>Brought forward,</i> | \$96,225 00 | \$8,694,326 37 |
| Printing, including check books, | 301 71 | |
| Blank books and stationery, | 37 49 | |

| | | |
|---|--|-----------|
| <i>Total for Soldiers' Relief, as per item No. 97 of Treasurer's account,</i> | | 96,564 20 |
|---|--|-----------|

State Tax.

For the city's proportion of \$2,500,000, the State tax for the year 1870, of which the percentage is 37.351,

| | |
|---|------------|
| <i>Per item No. 112 of Treasurer's account,</i> | 933,775 00 |
|---|------------|

Suffolk Street District.

Continuation of payments on account of raising the grade and otherwise improving the territory embraced between Washington, Dover, Tremont and Pleasant streets.

| | |
|---|-----------------|
| Estates purchased, | \$182,626 60 |
| Contractors — for raising, moving and underpinning buildings, | 103,482 90 |
| Filling — with gravel, | \$33,114 00 |
| Dirt from Fort Hill, | 4,303 13 |
| | <hr/> 37,417 13 |

| | |
|---|----------|
| Contractors and others for walls, repairs and clearing basements, | 5,293 03 |
| Teaming paving material, | 1,198 18 |
| Lanterns, oil, lumber and small items, | 716 61 |
| Auction expenses, | 201 67 |

Salaries : — Superintendent, Joseph Smith, from July 15, 1870, to January 1, 1871, \$1,145 82

Assistant superintendents, bookkeeper and watchmen, 4,100 88

| | |
|--|----------------|
| Engineers and surveyors, including their expenses, | 2,444 87 |
| | <hr/> 7,691 52 |

| | |
|--|----------|
| Printing, including plans and stationery, | 1,188 59 |
| Advertising, | 301 99 |
| Rent of room for office, including furnishing, fuel and gas, | 295 89 |

Expenses of Committee on Suffolk Street District : —

| | | |
|-------------------------|--------------|----------------|
| <i>Carried forward,</i> | \$340,414 11 | \$9,724,665 57 |
|-------------------------|--------------|----------------|

| | | | |
|-------------------------|----------|--------------|----------------|
| <i>Brought forward,</i> | | \$840,414 11 | \$9,724,665 57 |
| of 1870, | \$920 62 | | |
| of 1871, | 149 35 | | |
| | <hr/> | 1,069 97 | |

Total for Suffolk Street District, as per item No. 94 of Treasurer's account, 341,484 08

Surveyor's Department.

Expenses of City Surveyor's Department:

| | | |
|--|------------|-------------|
| Salaries: — Thomas W. Davis, surveyor, | \$3,000 00 | |
| All other employes, | 16,263 75 | |
| | <hr/> | \$19,263 75 |
| Stationery and drawing material, | | 1,166 57 |
| Instruments, tools and drawing boards, | | 864 41 |
| Car fares, | | 550 61 |
| Binding and material, | | 389 20 |
| Books, newspapers, printing and sundry small items, | | 219 42 |
| Washing and small supplies, | | 127 80 |
| Expenses of Committee on Surveyor's Department, — of 1870, | \$29 40 | |
| of 1871, | 45 50 | |
| | <hr/> | 74 90 |

Total for Surveyor's Department, as per item No. 90 of Treasurer's account, 22,656 66

Survey of Dorchester.

Continuation of payments on account of the survey of that portion of the city formerly called Dorchester.

| | | |
|--|------------|--------|
| Surveyors and rodmen, | \$3,271 51 | |
| Rent of room, including furnishing and care, | | 526 61 |
| Stationery and drawing material. | | 184 56 |
| Drawing boards, instruments and tools, | | 128 77 |
| Car fares, | | 109 07 |
| Small items, | | 28 75 |

Total for Survey of Dorchester, as per item No. 92 of Treasurer's account, 4,249 27

Survey of Roxbury.

Continuation of payments on account of the survey of streets in Wards 13, 14 and 15.

Carried forward,

\$10,093,055 58

| | |
|--|-----------------|
| <i>Brought forward,</i> | \$10,093,055 58 |
| Surveyor and assistants, | \$4,831 50 |
| Instruments, drawing boards and tools, | 574 33 |
| Stationery and drawing materials, | 201 69 |
| Furniture, car fares, and small items, | 109 64 |

| | |
|--|----------|
| <i>Total for Survey of Roxbury, as per item No. 91 of Treasurer's account,</i> | 5,717 16 |
|--|----------|

Temporary Loan.

Payments for amounts borrowed in anticipation of the annual taxes — in conformity with an Order of the City Council of June 8, 1870, authorizing a loan to an amount not exceeding \$2,000,000, and requiring the certificates to be made payable, on or before April 30, 1871,

| | |
|---|--------------|
| <i>Per item No. 98 of Treasurer's account,</i> | \$329,000 00 |
| <i>Less amount drawn by Auditor last financial year, but not paid until this,</i> | 3,000 00 |

\$326,000 00

War Expenses.

Balance of payments for making a full and complete record, from the rolls in the office of the Adjutant-General of this State, "of the names of the soldiers and officers who composed the City of Boston's quota, stating the residence, time of enlistment, number and designation of regiment and company, etc.," as per statute of 1863, Chapter 65.

| | |
|---|-------|
| <i>Per item No. 107 of Treasurer's account,</i> | 52 00 |
|---|-------|

Water Debt.

The Committee on the Reduction of the City Debt have been charged by the Auditor with the whole amount of the Water Debt which became due in this financial year,

| | |
|---|--------------|
| <i>Per item No. 102 of Treasurer's account,</i> | \$629,000 00 |
|---|--------------|

Add amount drawn by Auditor, but not called for,

59,000 00

\$688,000 00

Carried forward,

\$11,112,824 74

Brought forward, \$11,112,824 74
Water to Deer Island.

Continuation of payments on account of extending water pipes from East Boston through the town of Winthrop to Deer Island, for supplying water to the institutions located thereon.

| | |
|----------------------------------|-------------|
| Contractor for pipes and laying, | \$30,000 00 |
| Engineering, including expenses, | 604 05 |
| Discount on loan, | 187 50 |
| Teaming and car fares, | 63 60 |
| Carriage hire, | 40 00 |

Total for Water to Deer Island, as per item No. 108 of Treasurer's account, 30,895 15

Water Works.

Payments on account of the Water Works for the year have been as follows, viz.:

| | |
|---|--------------|
| Salaries: — Water Registrar, W. F. Davis, | \$2,500 00 |
| Clerks in Registrar's department and water inspectors, | 13,556 00 |
| Treasurer's clerk in Registrar's office, | 2,000 00 |
| Superintendents of divisions and clerks in water office, | 11,275 09 |
| Wages of mechanics, foremen, teamsters and laborers, | 77,858 11 |
| | \$107,189 20 |
| Iron castings — pipes, gates and hydrants, | 41,956 31 |
| Materia's and mechanical labor, — altering and repairing reservoirs, buildings and streets: ordinary, | \$15,650 45 |
| Rebuilding shop, Federal street; damaged by fire, including additional story, | 6,848 50 |
| Balance for iron fence, enclosing East Boston reservoir, | 4,088 00 |
| Bank wall, standpipe lot, | 1,900 00 |
| Stone at Pegan brook, | 1,108 50 |
| | 29,595 45 |

Carried forward, \$178,740 96
\$11,143,719 89

| | | |
|---|--------------|-----------------|
| <i>Brought forward,</i> | \$178,740 96 | \$11,143,719 89 |
| Lead and lead pipe, | 20,983 20 | |
| Tools, hardware, iron, steel and other material for repairs and use at workshop, including steam engine and pumps for raising water at the lake, | 12,245 15 | |
| Fuel, including supply for steam engines, | 5,604 16 | |
| Horses, wagons, harness, feed for horses, shoeing, repairs of vehicles and harnesses, | 3,610 59 | |
| Teaming, | 2,929 23 | |
| Furniture and sundry expenses at lake, measuring water, newspapers and sundry small items, | 2,084 70 | |
| Rent of Eastern avenue wharf, | 2,000 00 | |
| Water meters, including parts for repairs, | 1,543 59 | |
| Railroad and car fares, | 848 41 | |
| Divers — examining pipes at Chelsea creek, | 792 75 | |
| Damages, | 752 11 | |
| Hay for protecting hydrants, | 404 71 | |
| Gas for engine house, shop and stables, | 269 44 | |
| Taxes on property out of the city, | 266 86 | |
| Printing, | 1,681 67 | |
| Stationery and blank books, | 617 31 | |
| Advertising, | 419 19 | |
| Expenses of Committee of Water Board to New Jersey, | 165 40 | |
| Expenses of Cochituate Water Board, including entertainments to members of the city government and invited guests, | \$2,009 50 | |
| Carriage hire, | 462 87 | |
| | <hr/> | |
| | 2,472 37 | |
| <i>Per item No. 99 of Treasurer's account,</i> | \$238,431 80 | |
| To which add the amount paid by the Treasurer for interest on the net cost of the work, including the exchange on London, where part of the loan is payable, and the premium on the gold with which part of said interest was paid, | | |
| <i>Per item No. 111 of Treasurer's account,</i> | 685,266 48 | |
| [See Chestnut Hill reservoir.] | <hr/> | 923,698 28 |
| <i>Carried forward,</i> | | <hr/> |
| | | \$12,067,418 17 |

| | |
|---|-----------------|
| <i>Brought forward,</i> | \$12,067,418 17 |
| <i>Water Works, Wards 13, 14 and 15.</i> | |
| <i>Continuation of payments on account of extending water pipes into Boston Highlands, including stand-pipe, engine house, etc.</i> | |
| Foremen, mechanics and laborers, | \$44,920 71 |
| Engineering, including expenses, | 342 17 |
| Iron castings, etc., viz. : | |
| Pipes, including freight, | \$23,534 11 |
| Hydrants and stopcocks, | 9,789 75 |
| | <hr/> |
| Lead and lead pipe, | 33,323 86 |
| Engine house : — balance to contrac- | 10,229 96 |
| tors, | \$5,465 09 |
| Painting, furniture, etc., | 554 20 |
| | <hr/> |
| Standpipe : — paving, | 6,019 29 |
| Filling, | \$1,098 35 |
| Extra cornice and wire net, | 998 00 |
| | 425 50 |
| | <hr/> |
| | 2,521 85 |
| Estimates of size, proportion and | |
| strength of engines, pumps and boilers, | 1,000 00 |
| Teaming, | 3,008 84 |
| Powder and fuse, | 1,305 45 |
| Packing, | 741 74 |
| Tools and hardware, | 724 93 |
| Repairs of streets and sewers, | 525 37 |
| Brick and lumber, | 153 73 |
| Car fares, | 139 99 |
| Damages and small items, | 130 49 |
| | <hr/> |
| <i>Total for Water Works, Wards 13, 14 and 15, as</i> | |
| <i>per item No. 100 of Treasurer's account,</i> | 105,088 38 |

Water Works, Ward 16.*Payments on account of extending water pipes into that part of the city formerly called Dorchester.*

| | |
|--|-----------------|
| Foremen, mechanics, teamsters, and laborers, | \$18,089 18 |
| Engineering, including expenses, | 2,019 01 |
| Iron castings, etc., viz. : | |
| Pipes, including freight, | \$196,253 17 |
| Hydrants, gates and covers, | 10,564 47 |
| | <hr/> |
| | 206,817 64 |
| Lead, | 7,525 82 |
| Teaming, | 1,998 25 |
| | <hr/> |
| <i>Carried forward,</i> | \$236,399 90 |
| | \$12,172,506 55 |

| | | |
|----------------------------------|--------------|-----------------|
| <i>Brought forward,</i> | \$286,399 90 | \$12,172,506 55 |
| Lumber, tools and hardware, | 686 83 | |
| Filling, paving and small items, | 211 98 | |

| | | |
|--|--|------------|
| <i>Total for Water Works, Ward 16, as per item No.</i> | | |
| 101 of Treasurer's account, | | 237,298 71 |

Widening Streets.

Payments made in settlement of land damages and other claims on account of widening and extending streets during the present financial year; also including payments made this year on account of widenings and extensions made prior to the first day of May, 1870, viz.:

| | |
|--|-------------|
| Washington street, at railroad bridge, | \$52,336 41 |
| Battery street, | 20,500 00 |
| Cambridge street, between Bowdoin square and Staniford street, | 8,871 00 |
| West street, | 7,308 00 |
| Washington street, Ward 16,—“Lower Mills,” | 5,000 00 |
| Melville avenue — laying out, | 4,200 00 |
| Guild street — extension, | 3,422 80 |
| Gray street — laying out, | 2,925 00 |
| Cliff street — extension, | 2,842 20 |
| Harrison avenue, south of Dover street, | 2,416 95 |
| Quincy street, Ward 16 — extension, | 2,400 00 |
| Howard street, Ward 16, corner of Myrtle street, | 2,143 25 |
| Chadwick street — extension, | 1,947 00 |
| Gold street, do., | 1,815 00 |
| Summer street, between Devonshire and High streets, | 1,810 00 |
| Warren street, corner of Cliff street, | 1,122 00 |
| Centre street, Ward 16, corner Dorchester avenue, | 1,064 20 |
| Worcester street, corner Washington street, | 1,000 00 |
| Dix place, | 933 75 |
| Foundry street — laying out, | 900 00 |
| Kendall street, | 750 00 |
| Federal street, between Beach and Kneeland streets, | 365 00 |
| Cross street, | 300 00 |
| North street, | 160 00 |

| | |
|---------------------------------|---------------------|
| <i>Total for damages, etc.,</i> | <i>\$126,532 56</i> |
|---------------------------------|---------------------|

| | | |
|-------------------------|---------------------|------------------------|
| <i>Carried forward,</i> | <i>\$126,532 56</i> | <i>\$12,409,805 26</i> |
|-------------------------|---------------------|------------------------|

| | | |
|--|--------------|-----------------|
| <i>Brought forward,</i> | \$126,532 56 | \$12,409,805 26 |
| Appraising estates, assessing betterments, etc. — James Dennie and Edward F. Robinson, \$1,250 each, | 2,500 00 | |
| Changing water pipes, advertising and sundry small items, | 488 60 | |
| Auction expenses, — selling estates, | 273 52 | |
| Clerk in City Surveyor's office, | 1,087 50 | |
| Printing and stationery, | 369 96 | |
| Expenses of Committees on Widening Streets : — On the part of the Board of Aldermen, — | | |
| of 1870, | \$639 36 | |
| of 1871, | 88 05 | |
| On the part of the Common Council of 1870, | 476 65 | |
| Carriage hire, — committee of 1870, | 218 00 | |
| | <hr/> | 1,417 06 |
| <i>Total for Widening Streets, as per item No. 103 of Treasurer's account,</i> | | 182,669 20 |

Widening Boylston Street.

Payments on account of the widening of Boylston street, on the southerly side, between Tremont and Washington streets.

| | |
|---|--------------|
| Land and other damages, | \$107,087 50 |
| Discount on loan, auction expenses and small items, | 135 13 |
| Paving : — material, | \$1,742 06 |
| Contractors and laborers, | 1,394 36 |
| Filling and teaming, | 1,348 00 |
| | <hr/> |
| | 4,484 42 |

Total for Widening Boylston Street, as per item No. 9 of Treasurer's account, 111,707 05

Widening Elliot Street.

Continuation of payments on account of widening Elliot street to fifty feet from Pleasant to Washington streets.

| | |
|--|--------------|
| Land and other damages, | \$141,667 00 |
| James Dennie and Edward F. Robinson, for appraising estates, \$625 each, | 1,250 00 |
| | <hr/> |

Carried forward, \$142,917 00 \$12,654,181 51

| | | |
|-----------------------------------|--------------|-----------------|
| <i>Brought forward,</i> | \$142,917 00 | \$12,654,181 51 |
| Extending water pipes, | 310 69 | |
| Discount on loan, | 285 00 | |
| Auction expenses and small items, | 120 10 | |
| Paving : — material, | \$15,834 38 | |
| Contractors and laborers, | 5,974 16 | |
| Filling and teaming, | 4,567 50 | |
| | <hr/> | |
| | 26,376 04 | |

*Total for Widening Eliot Street, as per item No. 27 of
Treasurer's account,* 170,008 83

Widening Federal Street.

*Continuation of payments on account of widening
Federal street, from Summer to First streets, to
seventy feet,*

| | |
|-------------------------|-------------|
| Land and other damages, | \$14,631 25 |
| Extending water pipes, | 24 63 |

*Total for Widening Federal street, as per item No. 31
of Treasurer's account,* 14,655 88

Widening Hanover Street.

*Continuation of payments on account of widening
Hanover street to sixty feet, between Court and
Blackstone streets.*

| | |
|-------------------------|--------------|
| Land and other damages, | \$109,346 05 |
| Referees and witnesses, | 1,003 60 |
| Auction expenses, | 91 15 |
| Paving : — material, | \$4,760 66 |
| Filling and teaming, | 3,174 00 |
| Contractors, | 2,723 43 |
| Laborers, | 2,262 49 |
| | <hr/> |
| | 12,920 58 |

*Total for Widening Hanover Street, as per item No.
104 of Treasurer's account,* 123,361 38

Widening Hanover Street, No. 2.

*Continuation of payments on account of widening
Hanover street, between Blackstone and Commercial
streets, to sixty feet.*

| | | |
|-------------------------|-------|-----------------|
| <i>Carried forward,</i> | <hr/> | \$12,962,207 60 |
|-------------------------|-------|-----------------|

WIDENING KINGSTON STREET.

161

| | | |
|---|-----------------|-----------------|
| <i>Brought forward,</i> | | \$12,962,207 60 |
| Land and other damages, | \$343,335 88 | |
| Police station house No. 1, removing and remodel- ing: — [See Public Buildings.] | | |
| Contractors, | \$13,223 77 | |
| Heating appa- ratus, | 1,689 56 | |
| Rent and furnish- ing tempor- ary rooms, | 1,229 02 | |
| Slating roof, | 492 84 | |
| S. C. Nottage, superintend- ing at \$5 per day, | 470 00 | |
| Plans and spec- ifications, | 350 00 | |
| Gas piping and small items, | 332 81 | |
| | <hr/> 17,788 00 | |
| | | \$361,123 88 |
| Estates purchased, | | 58,000 00 |
| Grade damages, | | 8,054 00 |
| Paving: — material, | \$16,443 79 | |
| Laborers, | 7,033 98 | |
| Teaming and filling, | 6,144 85 | |
| Contractors — pavers and masons, | 4,579 69 | |
| | <hr/> 34,202 31 | |
| James Dennie and Edward F. Robinson, for services appraising estates, \$625 each, | | 1,250 00 |
| Auction expenses and sundry items, | | 1,132 23 |
| Extending water pipes, | | 834 81 |
| | | <hr/> |
| <i>Total for Widening Hanover Street No. 2, as per item No. 105 of Treasurer's account,</i> | | 464,647 23 |

Widening Kingston Street.

| | |
|---|-----------|
| Payments on account for land and other damages for widening Kingston street, on the westerly side, between Beach and Bedford streets, | 64,093 00 |
| <i>Per item No. 106 of Treasurer's account.</i> | |

| | |
|-------------------------|-----------------------|
| <i>Carried forward,</i> | <hr/> \$13,490,947 83 |
|-------------------------|-----------------------|

Brought forward,
Widening Tremont Street.

\$18,490,947 88

Continuation of payments on account of land and buildings, taken to widen Tremont street to sixty feet, between Boylston street and Boston and Albany railroad bridge; also grade damages, etc.

Land damages, \$12,953 94

Grade damages: — easterly side between Pleasant street and railroad bridge, \$8,902 82

Near Eliot street, 1,444 85

10,347 17

Picture frame, 7 00

Total for Widening Tremont Street, as per item No. 109 of Treasurer's account,

23,308 11

Winthrop Street Primary School-House.

Payments for remodelling primary school-house, Winthrop street, Boston Highlands.

Contractor: — contract, \$9,170 00

Extra work and material, including westerly wall, 1,454 46

\$10,624 46

Measurements, plans and specifications, 350 00

Capping wall, 290 00

Heating apparatus, 280 34

Furniture, 195 49

Advertising and printing, 45 00

Total for Winthrop Street Primary School-House, as per item No. 76 of Treasurer's account,

11,785 29

Total expenditures on City Account, for the year 1870—71 (including Debt of the City paid, also Temporary Loan),

\$13,526,041 23

ALFRED T. TURNER,

Auditor of Accounts.

OFFICE OF THE AUDITOR OF ACCOUNTS, June 1, 1871.

CITY INCOME,

INCLUDING TAXES AND LOANS.

STATEMENT IN DETAIL OF THE INCOME RECEIVED ON ACCOUNT OF THE CITY OF BOSTON, DURING THE FINANCIAL YEAR

1870-71.

*Commencing with the first day of May, 1870, and ending with
the last day of April, 1871.*

Albany Street Bridge.

Received from Boston and Albany railroad corpora-
tion part of the cost of construction on account of
widening their road bed, \$10,857 50
Per item No. 123 of Treasurer's account.

Armories.

Received from the State in reimbursement in part
of the amount paid for rent of armories for volun-
teer militia companies, 10,038 08
Per item No. 121 of Treasurer's account.

Atlantic Avenue.

| | | |
|----------------------------|------------|-----------|
| On account of betterments, | \$9,448 00 | |
| Sales of buildings, | 1,450 00 | |
| | <hr/> | 10,898 00 |

Per item No. 122 of Treasurer's account.

Avon Place.

| | | |
|--|------------|-----------|
| On account of betterments, | \$8,770 00 | |
| Instalments on bonds for estates sold, | 4,165 87 | |
| | <hr/> | 12,935 87 |

Per item No. 124 of Treasurer's account,
Carried forward,

\$44,729 45

Brought forward,
Bank Tax.

\$44,729 45

Received from the State for clerk hire in assessing
and collecting Bank Tax,
Per item No. 126 of Treasurer's account,

1,257 82

Bonds and Mortgages.

Received as follows, being the first cash payment
on bonds taken for sales of land made this year,
and for instalments on bonds and mortgages
which were on hand on the first of May, 1870, and
on which payments have been received in 1870-71.

| | |
|------------------------------|--------------|
| On account of: — Neck lands, | \$141,558 69 |
| South Boston lands, | 53,751 45 |
| Albany street, | 30,737 00 |
| South Bay lands, | 10,205 00 |
| City wharf (jail), | 828 00 |
| North Grove street, | 443 80 |
| East Boston lands, | 140 00 |

Per item No. 125 of Treasurer's account.

237,663 94

Bridges.

On account of damages,

5 00

Per item No. 126½ of Treasurer's account.

Broadway Extension.

Sale of land,

2,489 00

Per item No. 127 of Treasurer's account.

Chestnut Hill Reservoir.

From Cochituate Water Board for collections by
them: — for sale of oxen,

\$3,186 76

Engines, tools, wagons, old material,

2,039 20

etc.,

Buildings,

1,261 27

For labor,

26 14

Per item No. 129 of Treasurer's account.

6,513 37

Church Street District.

Instalments on bonds for estates sold,

\$16,539 79

Carried forward,

\$16,539 79 \$292,658 58

| | | |
|---|-------------|--------------|
| <i>Brought forward,</i> | \$16,539 79 | \$292,658 58 |
| Betterments, on account of widening streets, | 4,295 25 | |
| | <hr/> | 20,835 04 |
| <i>Per item No. 136 of Treasurer's account.</i> | | |

City Clerk.

| | | |
|--|------------|----------|
| From the City Clerk for collections by him, viz. : | | |
| Recording mortgages of personal property, mechanics' liens, and certificates of joint stock companies, | \$2,200 99 | |
| Licenses for billiard saloons, | 817 00 | |
| Use of Faneuil hall, | 325 00 | |
| Licenses for auctioneers, | 94 00 | |
| Licenses for intelligence offices, | 66 00 | |
| Sale of old ballots and waste paper, | 14 30 | |
| | <hr/> | 3,517 29 |
| <i>Per item No. 133 of Treasurer's account.</i> | | |

City Debt.

| | |
|---|--------------|
| Amount obtained on city notes issued this year, for loans authorized by the City Council at different times, for various objects, | 7,322,415 89 |
| <i>Per item No. 130 of Treasurer's account.</i> | |

City Hospital.

| | | |
|--|------------|----------|
| From superintendent, for board and care of patients, | \$5,686 88 | |
| Interest on trust funds, | 1,290 00 | |
| | <hr/> | 6,976 88 |
| <i>Per item No. 131 of Treasurer's account.</i> | | |

City Registrar.

| | |
|---|----------|
| Received for certificates of marriage intentions issued by him during the year, | 2,046 00 |
| <i>Per item No. 134 of Treasurer's account.</i> | |

Common, etc.

| | | |
|---|------------|----------|
| Rent of greenhouse on the public garden, | \$1,050 00 | |
| Sale of grass, | 13 00 | |
| | <hr/> | 1,063 00 |
| <i>Per item No. 132 of Treasurer's account.</i> | | |

| | | |
|-------------------------|-------|----------------|
| <i>Carried forward,</i> | <hr/> | \$7,649,512 68 |
|-------------------------|-------|----------------|

| | |
|---|----------------|
| <i>Brought forward,</i> | \$7,649,512 68 |
| <i>Devonshire Street.</i> | |
| On account of betterments, | 72,182 46 |
| <i>Per item No. 138 of Treasurer's account.</i> | |

| | |
|---|------------|
| <i>Dorchester.</i> | |
| From taxes due prior to annexation, | \$4,203 41 |
| Interest on do., | 340 28 |
| | <hr/> |
| | \$4,543 69 |
| From State of Massachusetts:— | |
| On account:—state aid, | \$3,882 00 |
| Corporation tax, | 2,557 32 |
| School fund, | 688 14 |
| | <hr/> |
| | 7,127 46 |
| | <hr/> |
| | 11,671 15 |
| <i>Per item No. 184 of Treasurer's account.</i> | |

| | |
|---|----------|
| <i>Dover Street.</i> | |
| Instalments on bonds for houses sold after the completion of the improvement in 1860, | \$830 00 |
| Land, | 100 00 |
| | <hr/> |
| | 930 00 |
| <i>Per item No. 139 of Treasurer's account.</i> | |

| | |
|---|--------------|
| <i>East Boston Ferries.</i> | |
| From tolls, | \$177,400 00 |
| Sale of ferry boat Norfolk, | 2,658 54 |
| | <hr/> |
| | 180,058 54 |
| <i>Per item No. 140 of Treasurer's account.</i> | |

| | |
|---|-------|
| <i>Fire Alarm Department.</i> | |
| Sale of old material, | 75 00 |
| <i>Per item No. 143 of Treasurer's account.</i> | |

| | |
|---|----------------|
| <i>Fire Department.</i> | |
| Sales of:—engines and old material, | \$2,546 73 |
| Horses, | 475 00 |
| Manure, | 321 00 |
| | <hr/> |
| | \$3,342 73 |
| Boarding horses—insurance brigade, | 348 00 |
| Use of engines, | 45 00 |
| | <hr/> |
| | 3,735 73 |
| <i>Per item No. 142 of Treasurer's account.</i> | |
| <i>Carried forward,</i> | <hr/> |
| | \$7,918,165 56 |

Brought forward, \$7,918,165 56
Fort Hill Improvement.

| | | |
|-------------------------------------|------------|-----------|
| Instalment on bond for estate sold, | \$3,038 40 | |
| Sale of buildings, | 15,384 50 | |
| Rents from estate purchased, | 45 00 | |
| | <hr/> | 18,467 90 |

Per item No. 145 of Treasurer's account.

Harbor Dredging.

| | | |
|--|------------|-----------|
| Balance from sale of steam dredging machine, | | |
| "General Tyler," scows, etc., | \$6,730 00 | |
| Contractor for use—previous to sale, | 6,120 00 | |
| | <hr/> | 12,850 00 |

Per item No. 188 of Treasurer's account.

Hay Scales.

| | | |
|---------------------------------|------------|----------|
| Weighing fees at:—North scales, | \$1,106 54 | |
| Boston Highlands' scales, | 54 16 | |
| East Boston scales, | 28 32 | |
| South scales, | 21 44 | |
| | <hr/> | 1,210 46 |

Per item No. 147 of Treasurer's account.

Health Department.

| | | |
|---|-------------|-------------|
| From sales of:—ashes, | \$22,452 25 | |
| Manure, | 1,587 50 | |
| Street sweepings, | 1,003 00 | |
| Horses, | 527 50 | |
| Old materials, | 348 94 | |
| | <hr/> | \$25,919 19 |
| From the contractors for house offal, | 16,796 66 | |
| From police department, for conveying prisoners from station houses to city prison, | 3,322 25 | |
| Removing ashes made by steam engine fires, | 1,537 57 | |
| From individuals—reimbursement of expenditures by the city for abating nuisances on their premises, | 1,047 94 | |
| Horse shoeing, stabling, etc., | 136 97 | |
| Licenses to collect grease, etc., | 76 00 | |
| Reservoir covers, | 55 00 | |
| Storage, | 85 00 | |
| | <hr/> | 48,926 58 |

Per item No. 148 of Treasurer's account.

Carried forward,

\$7,999,620 50

Brought forward, \$7,999,620 50
Interest.

| | | |
|---------------------------------------|--------------|------------|
| Received as follows :— on deposits in | | |
| banks, | \$104,142 40 | |
| Bonds and mortgages, | 64,814 79 | |
| Rents, scrip, etc., | 37,941 76 | |
| Delinquent taxes, | 20,314 59 | |
| | | 227,213 54 |

Per item No. 155 of Treasurer's account.

Incidental Expenses.

| | |
|---|-------|
| From Committee on Free Markets of 1870, being balance remaining of amount drawn to defray their expenses to western cities, | 48 65 |
|---|-------|

Per item No. 154 of Treasurer's account.

Lamps.

| | |
|--|-------|
| From superintendent, collected from the sale of old material and damages to lamps, | 92 26 |
|--|-------|

Per item No. 156 of Treasurer's account.

Markets.

| | | |
|--|----------|--------|
| From superintendent, for coal furnished to the occupants of stalls, | \$375 50 | |
| From Committee on Markets of 1869, being balance remaining of amount drawn to defray their expenses to New York, | 100 00 | 475 50 |

Per item No. 159 of Treasurer's account.
 [The rents of stalls, cellars, etc., in the market houses, amounting to \$83,500.32, are entered under the head of Rents.]

Militia Bounty.

| | |
|--|-----------|
| Received from the Commonwealth, in reimbursement of the amount advanced to the Militia, in conformity to the requirements of Chapter 219, Acts of 1866, and Chapter 332 of 1869, | 46,285 50 |
|--|-----------|

Per item No. 160 of Treasurer's account.

Mount Hope Cemetery.

| | |
|--------------------------------|----------------|
| Received from Trustees, viz. : | |
| Sales of thirty-eight lots, | \$5,710 00 |
| For digging graves, | 2,639 00 |
| <i>Carried forward,</i> | \$8,349 00 |
| | \$8,273,735 95 |

| | | |
|--|------------|----------------|
| <i>Brought forward,</i> | \$8,349 00 | \$8,273,735 95 |
| For graves in Cypress vale and Maple grove, | 1,935 00 | |
| Sundries: care of lots, plants, wood, hay, etc., | 2,992 78 | |
| | <hr/> | 13,276 78 |
| <i>Per item No. 161 of Treasurer's account.</i> | | |

Oliver Street.

| | | |
|---|-------------|-----------|
| On account of betterments, | \$31,262 09 | |
| Sale of buildings, | 985 00 | |
| | <hr/> | 32,247 09 |
| <i>Per item No. 163 of Treasurer's account.</i> | | |

Overseers of the Poor.

| | | |
|--|------------|-----------|
| From the Overseers of the Poor, for collections by them from other cities and towns, for support of poor belonging to such cities and towns, | | |
| | \$7,480 95 | |
| For Commonwealth for relief of sick state paupers, | \$5,088 06 | |
| For burials, | 2,916 00 | |
| | <hr/> | 8,004 06 |
| | <hr/> | 15,485 01 |
| <i>Per item No. 162 of Treasurer's account.</i> | | |

Paving Buildings West City Wharf.

| | |
|---|--------|
| From sale of buildings, etc., | 121 50 |
| <i>Per item No. 171 of Treasurer's account.</i> | |

Paving, etc.

| | | |
|--|------------|----------------|
| From assessments on abutters for cost of laying sidewalks in front of their premises, including material for same, | | |
| | \$5,282 38 | |
| Sales of: — edgestone, blocks, etc., | \$1,443 05 | |
| Dirt, | 430 00 | |
| Oxen, | 336 15 | |
| Old material, | 228 80 | |
| Manure, | 88 00 | |
| | <hr/> | 2,526 00 |
| <i>Carried forward,</i> | \$7,808 38 | \$8,334,866 33 |

| | | |
|--|------------|----------------|
| <i>Brought forward,</i> | \$7,808 38 | \$8,334,866 38 |
| Boston & Albany railroad corporation, on account of raising Tremont street bridge, | 1,600 00 | |
| Repairs of streets, etc. : — | | |
| Sewer department, | \$395 21 | |
| Boston Gas Light company, | 314 47 | |
| Water works, | 127 58 | |
| | <hr/> | |
| Removing a horse railroad track, | 837 26 | |
| | 40 50 | |
| | <hr/> | 10,286 14 |

Per item No. 165 of Treasurer's account.

Peddlers' Licenses.

For licenses issued by the State, 879 00

Per item No. 164 of Treasurer's account.

Police.

Receipts on account of this Department :

For services of police officers stationed
at places of public amusement, and
at other places at the request of in-
dividuals desiring the services of
officers, which amount is paid back to
said officers,

\$5,103 74

Licenses : — trucks and

wagons,

\$2,802 00

Carriages,

567 00

3,369 00

1,495 50

Police boat "Quarantine,"—sold,

Fees previous to June 30, 1870 — The
fees which the police officers, in their
official capacity, as witnesses in the
Municipal Courts, would be entitled
to receive from the county, are cred-
ited to and collected by the city, as
the monthly pay of these officers is
in full for all their time and services,

937 60

From Chief : — received by him on ac-
count of travelling and other expens-
es incurred in looking after fugitives
from justice,

410 85

Sale of unclaimed property,

144 09

Carried forward,

\$11,460 78 \$8,346,031 47

| | | |
|---|-------------|----------------|
| <i>Brought forward,</i> | \$11,460 78 | \$8,346,031 47 |
| Conveying prisoners from Municipal Court, Dorchester district, to jail, etc., | 65 00 | |
| | <hr/> | 11,525 78 |
| <i>Per item No. 166 of Treasurer's account.</i> | | |

Public Buildings.

| | | |
|---|------------|-------------|
| Received instalments on bonds for sale of estates:— | | |
| Bowker street, | \$9,513 20 | |
| North Bennet street, | 6,600 00 | |
| Dix place, | 4,570 00 | |
| Purchase street, | 2,580 00 | |
| Commercial street, | 400 00 | |
| | <hr/> | \$23,663 20 |
| Sales of old engine houses, Ward 16, | 900 00 | |
| Rent of tenements in hose and hook and ladder houses, | 490 00 | |
| Rent of wardrooms, | 220 00 | |
| | <hr/> | 25,273 20 |
| <i>Per item No. 167 of Treasurer's account.</i> | | |

Public Institutions.

Received from the Directors for Public Institutions during the financial year 1870-71, viz.:

HOUSE OF CORRECTION.

| | | |
|---|-------------|-------------|
| For labor of inmates, | \$74,138 52 | |
| Gas supplied to Lunatic Hospital, | 914 00 | |
| Sales of rags, junk and pork, | 547 04 | |
| State for care and burial expenses of a person too sick to be removed after expiration of sentence, | 34 00 | |
| | <hr/> | \$75,633 56 |
| <i>Per item No. 150 of Treasurer's account.</i> | | |

HOUSE OF INDUSTRY, &C.

| | |
|----------------------------|------------|
| Labor of female prisoners, | \$7,724 66 |
| Sales of vegetables, etc., | 7,273 77 |

| | | | | | |
|-------------------------|-------------|-------|-------|-------------|----------------|
| <i>Carried forward,</i> | \$14,998 43 | <hr/> | <hr/> | \$75,633 56 | \$8,382,880 45 |
|-------------------------|-------------|-------|-------|-------------|----------------|

| | | | |
|--|-------------|-------------|----------------|
| <i>Brought forward,</i> | \$14,998 43 | \$75,633 56 | \$8,382,830 45 |
| Services, board, etc., furnished quarantine department, | 4,232 89 | | |
| State, cities and towns for support of their poor, | 2,274 05 | | |
| Contractor for laying water pipes, for labor of inmates, | 1,581 36 | | |
| Sales of pork, | 1,998 47 | | |
| Sales of junk, etc., | 858 28 | | |
| | | 25,943 48 | |

Per item No. 149 of Treasurer's account.

LUNATIC HOSPITAL.

| | |
|--|----------|
| State, towns and individuals for support of their citizens or relatives in this institution, | 5,676 80 |
|--|----------|

Per item No. 157 of Treasurer's account.

QUARANTINE ESTABLISHMENT.

| | |
|---|------------|
| For the regular quarantine fees of port physician boarding and inspecting vessels from foreign ports, | \$3,673 00 |
| Board of state patients sick with infectious diseases, | 442 88 |
| Sales of vegetables, junk, etc., | 243 30 |
| | 4,359 18 |

Per item No. 172 of Treasurer's account.

STEAMBOAT HENRY MORRISON.

| | |
|-------------------------------------|----------|
| For rent of dock and wharfage fees, | 2,006 00 |
|-------------------------------------|----------|

Per item No. 175 of Treasurer's account.

PAUPER EXPENSES.

| | |
|--|----------|
| From individuals and towns, in reimbursement of expenses paid by the city for support of their relatives or citizens in the State Lunatic hospitals and in the reform schools, | \$456 19 |
| Transporting insane persons, | 104 00 |
| | 560 19 |

Per item No. 169 of Treasurer's account.

| | |
|--|----------------|
| <i>Total amount of income from Public Institutions, under the control of the Board of Directors,</i> | 114,179 21 |
| <i>Carried forward,</i> | \$8,497,009 66 |

Brought forward,
Public Lands.

\$8,497,009 66

From superintendent of sewers, for collections by
 him from individuals, for the right of entry into
 sewers made for the benefit of public lands, and
 charged to that appropriation before the lots were
 sold, \$346 19

From superintendent of lands, for
 rent, viz.:

Land on South Bay, \$1,466 68

Land at South Boston, 270 00

 1,736 68

Sales of land on:—Malden

street, \$6,841 63

James street, 358 50

Lenox street, 100 00

 7,300 13

On account of edgestone and sidewalks, 386 75

Extending time to build, 300 00

On account of sewer in passage-way
 between Commonwealth avenue and
 Marlboro' street, 63 00

 10,132 75

Per item No. 168 of Treasurer's account.

Public Library.

From interest on Trust Funds, \$6,220 00

For catalogues sold, and fines from
 delinquents, 1,150 00

 7,370 00

Per item No. 158 of Treasurer's account.

Rents.

*The amounts received for Rents during the year have
 been as follows, viz.:*

MARKET-HOUSES.

Faneuil Hall.—Stalls, \$41,586 00

Cellars, etc., 21,865 00

Outside stands, 2,259 00

Weighing fees, at public
 scales, 320 32

 \$65,530 32

Faneuil Hall Building.—Stalls and
 cellars under Faneuil Hall, 17,970 00

Total for Market-Houses,

 \$83,500 32

Carried forward,

 \$83,500 32 \$8,514,512 41

| | | | |
|---|------------|-------------|----------------|
| <i>Brought forward,</i> | | \$88,500 32 | \$8,514,512 41 |
| QUINCY HALL, over Faneuil Hall Market, | | 7,000 00 | |
| OLD STATE HOUSE, | | 21,000 00 | |
| WHARF PROPERTY. | | | |
| Eastern Railroad wharf, | \$3,000 00 | | |
| South Bay wharf, | 1,000 00 | | |
| Wharf at Boston High- | | | |
| lands, | 700 00 | | |
| People's Ferry wharf, | 600 00 | | |
| | <hr/> | 5,300 00 | |
| HOUSES, etc. | | | |
| Houses on Dudley street, | \$875 02 | | |
| Estate at the junction of | | | |
| Court street and Tremont | | | |
| row, purchased in 1849, | | | |
| with others which were | | | |
| removed, for the purpose | | | |
| of widening both of these | | | |
| streets. For the part not | | | |
| occupied by Engine No. | | | |
| 4, | 400 00 | | |
| House on Highland street, | 300 00 | | |
| House on Washington | | | |
| street, | 200 00 | | |
| Engine-house, North Ben- | | | |
| net street, | 150 00 | | |
| | <hr/> | 1,925 02 | |
| LANDS. | | | |
| Lot corner Washington and Water | | | |
| streets, | | 1,000 00 | |
| | | <hr/> | 119,725 34 |
| <i>Per item No. 173 of Treasurer's account.</i> | | | |
| Roxbury. | | | |
| For collections on account of: — Sew- | | | |
| ers, | | \$861 03 | |
| Interest on notes, | | 116 30 | |
| Note, | | 50 00 | |
| Taxes, | | 19 20 | |
| | | <hr/> | 1,046 53 |
| <i>Per item No. 135 of Treasurer's account.</i> | | | |
| <i>Carried forward,</i> | | | |
| | | <hr/> | \$8,635,284 28 |

Brought forward,
Schools and School-Houses.

\$8,635,284 28

INSTRUCTORS GRAMMAR SCHOOLS.

From dog licenses, \$7,327 00

Interest on Smith Trust
Funds, 299 32School Committee—non-
resident scholars in Nor-
mal school, 292 40

Non-resident scholars, 181 09

\$8,099 81*Per item No. 153 of Treasurer's account.****School for Deaf Mutes.***From the State for instructing non-
resident and indigent scholars, 3,685 79*Per item No. 181 of Treasurer's account.***SCHOOL FUND.**From the State for the city's proportion
of the income from the State School
Fund, 12,015 14*Per item No. 178 of Treasurer's account.***GRAMMAR SCHOOLS, SCHOOL COMMIT-
TEE.**

From sales of old school books, 5 61

*Per item No. 146 of Treasurer's ac-
count.***PRIMARY SCHOOLS, PUBLIC BUILDINGS.**Instalment on bond: sale of an estate
on Hanover avenue, 5,094 00*Per item No. 170 of Treasurer's account.**Total receipts on account of Schools
and School-Houses.* 28,900 35***Sealers of Weights and Measures.***From sealers for fees for examining and sealing
weights and measures previous to May 6, 1870, 87 86*Per item No. 176 of Treasurer's account.****Sewers and Drains.***From assessments on sundry owners for their pro-
portion of the cost of sewers built
by the city, \$55,092 47

Carried forward, \$55,092 47 \$8,664,272 49

| | | |
|--|-------------|----------------|
| <i>Brought forward,</i> | \$55,092 47 | \$8,664,272 49 |
| From the superintendent for collections made by him from sundry persons for the right to enter their drains into common sewers already existing, | 3,582 81 | |
| Labor on water works, | 202 70 | |
| | <hr/> | |
| | \$58,877 98 | |
| Less paid by order of the City Council, to the Boston Water Power Co., for sewers constructed by them, | 7,239 76 | |
| | <hr/> | |
| | | 51,638 22 |
| <i>Per item No. 177 of Treasurer's account.</i> | | |

Scollay's Building.

| | |
|---|--------|
| Sale of building, — engine house, | 735 00 |
| <i>Per item No. 189 of Treasurer's account.</i> | |

Soldiers' Relief.

| | | |
|--|-------------|-----------|
| From the State in reimbursement in part of the amount the city has advanced in conformity to the laws of the Commonwealth, to the families or other dependents on volunteers in the army and navy, | \$99,000 00 | |
| From the paymaster — money returned to him, | 43 00 | |
| | <hr/> | |
| | | 99,043 00 |
| <i>Per item No. 174 of Treasurer's account.</i> | | |

Station House, Ward

| | |
|--|----------|
| Instalments on bond for land sold on La Grange street, | 1,600 00 |
| <i>Per item No. 180 of Treasurer's account.</i> | |

Station House, Ward 13.

| | |
|--|----------|
| Instalments on bonds for land sold, corner Palmer and Winslow streets, | 1,555 00 |
| <i>Per item No. 190 of Treasurer's account.</i> | |

Suffolk Street District.

| | | |
|---|------------|----------|
| Sales of buildings, | \$6,945 50 | |
| Old material, | 573 17 | |
| | <hr/> | |
| | | 7,518 67 |
| <i>Per item No. 179 of Treasurer's account.</i> | | |

| | | |
|-------------------------|-------|----------------|
| <i>Carried forward,</i> | <hr/> | \$8,826,362 88 |
|-------------------------|-------|----------------|

Brought forward,
Taxes.

\$8,826,362 38

Collections made 1870-71, viz.:

| | |
|-------------------|------------------|
| Of taxes of 1870, | \$8,209,467 12 |
| 1869, | \$449,065 29 |
| 1868, and prior, | 9,020 04 |
| | <hr/> 458,085 33 |

| | |
|--|--------------------|
| From Commonwealth, for city's proportion of tax on corporations, | 436,826 78 |
| Town of Hyde Park, proportion of State tax, | 2,102 54 |
| | <hr/> 9,106,481 77 |

*Per item No. 187 of Treasurer's account.***Temporary Loan.**

Received on account of temporary loan, as authorized by order of City Council of June 9, 1870, — which amount was borrowed and made payable during the financial year of 1870-71,

326,000 00

*Per item No. 183 of Treasurer's account.***Water Works.**

Collections by the City Treasurer, and amounts paid into the treasury by the Cochituate Water Board, viz.:

Collections by Treasurer: —

Water rates due —

| | |
|--------------------|--------------------|
| For the year 1871, | \$491,226 67 |
| 1870, | 172,431 33 |
| 1869, | 50,876 64 |
| | <hr/> \$714,534 64 |

| | |
|---|-----------------|
| East Boston water rates, | \$59,188 28 |
| Less paid City of Charlestown for Mystic water furnished East Boston, | 38,932 18 |
| | <hr/> 20,256 10 |

Shutting off and letting on water, for non-payment of rates —

| | |
|---------------|----------------|
| Dues of 1871, | \$598 00 |
| 1870, | 606 00 |
| 1869, | 32 00 |
| East Boston, | 104 00 |
| | <hr/> 1,340 00 |

Collections by the Cochituate Water Board, viz.:

| | |
|------------------------------------|-------------|
| From Fire department for hydrants, | \$21,996 00 |
|------------------------------------|-------------|

| | | | |
|-------------------------|-------------|--------------|-----------------|
| <i>Carried forward,</i> | \$21,996 00 | \$736,130 74 | \$18,258,844 15 |
|-------------------------|-------------|--------------|-----------------|

| | | | |
|---|-------------|--------------|-----------------|
| <i>Brought forward,</i> | \$21,996 00 | \$736,130 74 | \$18,253,844 15 |
| Service pipe, and laying same for new water takers, extending, repairing, etc., | 20,436 19 | | |
| Shutting off and letting on water, for repairs and fines for wasting water, | 2,476 25 | | |
| Fines for waste, | 828 00 | | |
| Sales of land, | 487 82 | | |
| Sales of stone, grass and pasturing, | 255 00 | | |
| | | 46,479 26 | |
| | | | 782,610 00 |

Per item No. 185 of Treasurer's account.

Water Works Loan, 1865.

| | |
|--|------------|
| Received during the year, for loans authorized by the City Council for the purpose of constructing the Chestnut Hill Reservoir in Newton and Brighton, | 251,000 00 |
| <i>Per items Nos. 137 and 193 of Treasurer's account.</i> | |

Water Works Loan, 1868.

| | |
|--|------------|
| Received during the year, for loans authorized by the City Council for the purpose of laying pipes for conveying water through Boston Highlands, | 125,000 00 |
| <i>Per item No. 194 of Treasurer's account.</i> | |

Water Works Loan, 1870.

| | |
|---|------------|
| Received during the year, for loans authorized by the City Council for the purpose of laying pipes for conveying water through Ward 16, | 375,000 00 |
| <i>Per item No. 192 of Treasurer's account.</i> | |

Water Works Loan -- Renewal.

| | |
|--|------------|
| Renewal of water debt which became due April 1, 1871, per order of the City Council, | 688,000 00 |
| <i>Per item No. 191 of Treasurer's account.</i> | |

Widening Streets.

Received under the betterment law, on account of widening and extending street, as follows : —

| | |
|-------------------------|-----------------|
| <i>Carried forward,</i> | \$20,480,454 15 |
|-------------------------|-----------------|

| | | |
|---|--------------|-----------------|
| <i>Brought forward,</i> | | \$20,480,454 15 |
| High street, | \$85,886 47 | |
| Bowker street, | 7,829 65 | |
| Matthews street, | 6,245 99 | |
| Brimmer street, | 1,409 25 | |
| Richmond street, | 1,049 66 | |
| West street, | 796 01 | |
| | <hr/> | |
| | \$103,217 03 | |
| Less transferred to Oliver Street, | \$16,572 67 | |
| Refunded, | 2,053 56 | |
| | <hr/> | |
| | 18,626 23 | |
| | <hr/> | |
| | \$84,590 80 | |
| Instalments on bonds for estates sold on :— | | |
| Richmond street, | \$5,670 00 | |
| Bowker street, | 2,378 30 | |
| High street, | 1,958 75 | |
| | <hr/> | |
| | 10,007 05 | |
| Sales of buildings, | \$237 50 | |
| Iron fence, | 62 00 | |
| | <hr/> | |
| | 299 50 | |
| | <hr/> | |
| | 94,897 35 | |
| <i>Per item No. 186 of Treasurer's account.</i> | | |

Widening Boylston Street.

| | |
|---|----------|
| On account of betterments, | 7,600 00 |
| <i>Per item No. 128 of Treasurer's account.</i> | |

Widening Eliot Street.

| | |
|---|-------------|
| On account of betterments, | \$18,450 00 |
| Sales of old buildings, | 610 00 |
| | <hr/> |
| | 14,060 00 |
| <i>Per item No. 141 of Treasurer's account.</i> | |

Widening Federal Street.

| | |
|---|-----------|
| On account of betterments, | 21,273 51 |
| <i>Per item No. 144 of Treasurer's account.</i> | |

Widening Hanover Street.

| | |
|---|-----------|
| On account of betterments, | 32,925 00 |
| <i>Per item No. 151 of Treasurer's account.</i> | |

| | | |
|-------------------------|-------|-----------------|
| <i>Carried forward,</i> | <hr/> | \$20,651,210 01 |
|-------------------------|-------|-----------------|

Brought forward, \$20,651,210 01
Widening Hanover Street, No. 2.

| | | |
|--|-------------|-----------|
| On account of betterments, | \$15,755 53 | |
| Instalments on bonds for estates sold, | 6,903 70 | |
| Sales of:— estates, | \$5,586 00 | |
| Buildings, | 2,066 50 | |
| Stones, | 429 00 | |
| | 8,081 50 | |
| | | 30,740 73 |

Per item No. 152 of Treasurer's account.

Widening Tremont Street.

| | | |
|--|-------------|--|
| On account of betterments, | \$84,555 52 | |
| Instalments on bonds for estates sold, | 6,403 20 | |
| Sale of land, | 685 00 | |
| | 91,643 72 | |

Per item No. 182 of Treasurer's account.

Total Income on City Account for the year 1870-71, \$20,773,594 46

ALFRED T. TURNER,
Auditor of Accounts.

OFFICE OF THE AUDITOR OF ACCOUNTS, June 1, 1871.

COUNTY EXPENDITURES.

STATEMENT IN DETAIL OF EXPENDITURES ON ACCOUNT OF THE COUNTY OF SUFFOLK DURING THE FINANCIAL YEAR

1870-71.

*Commencing with the first day of May, 1870, and ending with
the last day of April, 1871.*

[The COUNTY OF SUFFOLK comprises the cities of Boston and Chelsea, the towns of Revere and Winthrop. The City of Boston pays all the County Expenses, owns all the County buildings, and receives all the County income.]

*Payments drawn for by the Mayor in the usual form, and paid
through the Auditor's Office, viz.:*

JAIL.

| | |
|---|------------|
| Salaries: John M. Clark, | |
| jailer, | \$1,000 00 |
| Rufus R. Cook, chaplain, | 1,000 00 |
| Turnkey, watchmen, etc., | 7,654 96 |
| | <hr/> |
| | \$9,654 96 |
| Subsistence supplies, | 12,242 09 |
| Fuel, | 2,921 72 |
| Repairs and alterations, | 2,899 19 |
| Bedding, clothing, etc., | 918 24 |
| Gas, | 555 21 |
| Furniture, | 542 96 |
| Water rates, | 526 25 |
| Medicines, etc., | 360 59 |
| Stationery, printing, and small items, | 244 95 |
| Hay and grain, shoeing of horse, re- pairs, etc., on vehicle and harness, used for conveying prisoners from jail to court-house, | 473 08 |
| | <hr/> |

Total Jail expenses, \$31,834 24

Carried forward, \$31,834 24

| | | |
|---|------------|-------------|
| <i>Brought forward,</i> | | \$31,334 24 |
| SALARIES. | | |
| <i>Sheriff.</i> — John M. Clark, | \$2,500 00 | |
| <i>Supreme Judicial Court.</i> — Assistant Clerk. — <i>Fixed by State, paid by County,</i> | 2,000 00 | |
| Messenger and Assistant of the above Court, | 1,500 00 | |
| <i>Superior Court.</i> — Assistant Clerk. — <i>Fixed by State, paid by County,</i> | 2,200 00 | |
| Stenographic reporter from Nov. 16, 1870, to April 1, 1871, | 750 00 | |
| <i>Municipal Court.</i> — Clerk employed in paying witnesses' and officers' fees, and keeping an account of amounts received for transportation of prisoners, | 1,600 00 | |
| Assistant Clerk, Civil Session, five and a half months, | 550 00 | |
| Six constables stationed in this Court, at \$1,500 each per annum, | 9,000 00 | |
| | | 20,100 00 |
| COURT HOUSE. | | |
| Janitor — care and cleaning, | \$3,000 00 | |
| Repairs and alterations: — | | |
| Ordinary, | \$3,669 13 | |
| On account of rooms for Social Law Library, | 2,813 77 | |
| Painting, | 672 67 | |
| | | 7,155 57 |
| Furniture and furnishing, | 2,503 39 | |
| Fuel, | 2,038 15 | |
| Gas, | 570 89 | |
| Water rates, | 300 00 | |
| Watering Court square, and small supplies, | 158 93 | |
| | | 15,726 93 |
| PROBATE AND REGISTRY OF DEEDS BUILDING. | | |
| Janitor and messenger, | \$1,000 00 | |
| Furniture and furnishing, | 1,053 07 | |
| Repairs, etc., | 522 55 | |
| Fuel, | 369 75 | |
| Gas, | 152 48 | |
| Water rates, and small supplies, | 118 00 | |
| | | 3,215 85 |
| <i>Carried forward,</i> | | \$70,877 02 |

PAYMENTS.

183

| | | |
|--|------------|-------------------|
| <i>Brought forward,</i> | | \$70,377 02 |
| MUNICIPAL COURT, SOUTHERN DISTRICT. | | |
| Salaries : — Constable, | \$1,200 00 | |
| Janitor and messenger, | 800 00 | |
| | <hr/> | \$2,000 00 |
| Conveying prisoners from court room to jail, house of correction, etc., | 862 00 | |
| Repairs and alterations, | 522 26 | |
| Printing, | 326 80 | |
| Fuel, | 220 20 | |
| Furniture and ice, | 83 10 | |
| | <hr/> | 4,014 86 |
| MUNICIPAL COURT, DORCHESTER DISTRICT. | | |
| Furniture and furnishing rooms, | \$632 68 | |
| Alterations and repairs, | 149 50 | |
| Rent and care, | 275 00 | |
| Printing and stationery, | 442 27 | |
| Fuel and gas, | 68 25 | |
| Conveying prisoners to jail, etc., | 65 00 | |
| | <hr/> | 1,632 70 |
| OFFICE EXPENSES. | | |
| Probate office — printing, | \$707 68 | |
| Stationery and binding, | 206 56 | |
| | <hr/> | \$914 24 |
| Registry of Deeds — sta- tionery, | \$883 31 | |
| Binding, | 611 25 | |
| | <hr/> | 1,494 56 |
| Superior Court, Criminal — printing, | 575 40 | |
| Municipal Court — stationery and printing for Treasurer's Clerk, | 118 47 | |
| | <hr/> | 8,102 67 |
| INDEXES FOR THE REGISTRY OF DEEDS. | | |
| Arranging indexes for Registry of Deeds, in com- pliance with orders of the Board of Aldermen : — on account of classified grantors and grantees from commencement to 1800 and 1855, respect- ively, | \$4,845 00 | |
| On account grantees and grantors of 1869, | 1,069 56 | |
| Tax sales, | 600 00 | |
| Plans, | 246 00 | |
| Title-pages, | 227 00 | |
| Stationery and binding, | 148 56 | |
| | <hr/> | 7,136 12 |
| <i>Carried forward,</i> | | <hr/> \$56,262 87 |

| | | |
|--|-------------|-------------------|
| <i>Brought forward,</i> | | \$86,262 87 |
| PROBATE OFFICE. | | |
| Arranging papers in the Probate office:—Edwin Wright, contractor, | \$2,500 00 | |
| Assistants, | 1,220 06 | |
| Stationery, | 216 67 | |
| | <hr/> | 3,936 73 |
| MISCELLANEOUS. | | |
| Awards for a county road in North Chelsea, | | 3,320 00 |
| Fees and expenses to committing officers for hearing and determining commitments on applications made in this County for admission to State Industrial School at Lancaster, Reform School at Westboro', Nautical School, and Lunatic Hospitals, | | 2,296 70 |
| Annual payment to the Social Law Library for 1870, as required by the Statutes of 1859, chapter 172, | | 1,000 00 |
| Rent of two offices for the Commonwealth's Attorney for the County of Suffolk, and his Assistant, | | 600 00 |
| Three granite posts with dials complete set on the Common, for establishment of true meridian line in accordance with Chapter 286, Laws of 1870, | | 435 00 |
| Expenses of Committee on County Accounts of 1870, | \$76 13 | |
| Carriage hire:—Committee on inspection of prisons, | 21 00 | |
| on Jail, | 10 00 | |
| | <hr/> | 107 13 |
| <i>Total payments on Mayor's drafts,</i> | | \$97,958 43 |
| <i>Per item No. 195 of Treasurer's account.</i> | | |
| <i>Payments made by the County Treasurer, as reported by him to the Auditor. These payments were made on requisitions by the judges of the several Courts, etc., and are not drawn for by the Mayor; nor are they in any way under the control or supervision of the City Authorities, viz.:</i> | | |
| SUPERIOR COURT.— <i>Criminal Sessions.</i> | | |
| Jurors' fees, | \$23,955 52 | |
| Witnesses' fees, | 15,216 57 | |
| Constables' fees, | 10,994 00 | |
| Clerk of the Court:— | | |
| Fees, | \$8,307 77 | |
| Clerks pro tem, | 694 00 | |
| | <hr/> | 9,001 77 |
| <i>Carried forward,</i> | \$59,197 86 | |
| | | <hr/> \$97,958 43 |

PAYMENTS.

185

| | | |
|--|--------------|-------------|
| <i>Brought forward,</i> | \$59,197 86 | \$97,958 48 |
| Deputy Sheriffs, | 4,147 19 | |
| Incidental expenses, | 2,633 16 | |
| Paymaster and clerk, | 1,239 96 | |
| Messenger and crier, | 1,098 50 | |
| Chelsea Justices and Officers, — expenses in appealed cases, | 932 29 | |
| Special allowance for special service, | 828 76 | |
| State constables' fees, | 793 00 | |
| Trial of insanity cases, | 263 85 | |
| Municipal Court, Southern District — expenses in appealed cases, | 188 25 | |
| Master of House of Correction, | 20 80 | |
| | <hr/> | \$71,343 62 |
| SUPERIOR COURT. — <i>Civil Session.</i> | | |
| Jurors' fees, | \$31,332 84 | |
| Incidental expenses, | 4,715 17 | |
| Crier, Messenger and Assistant, | 3,090 50 | |
| Deputy Sheriffs, | 2,793 64 | |
| Constables' fees, | 2,726 80 | |
| | <hr/> | 44,658 95 |
| SUPREME JUDICIAL COURT. | | |
| Jurors' fees, | \$6,843 42 | |
| Incidental expenses, | 3,885 07 | |
| Constables' fees, | 1,675 00 | |
| Sheriffs' fees, | 1,280 70 | |
| Commissioners' fees, | 800 00 | |
| Clerk's fees, | 413 10 | |
| Witnesses' fees, | 378 80 | |
| | <hr/> | 15,276 09 |
| MUNICIPAL COURT. — <i>Criminal Session.</i> | | |
| Witnesses' fees, | *\$22,919 31 | |
| Copyists, | 2,007 00 | |
| Printing, | 1,321 00 | |
| Stationery, | 245 05 | |
| Incidentals, | 28 00 | |
| | <hr/> | 26,515 36 |
| <i>Carried forward,</i> | <hr/> | <hr/> |
| | \$157,794 02 | \$97,958 48 |

* Of this amount \$937.60 is credited to the Police Department and \$6,513.15 to the Police Charitable Fund in accordance with Order of City Council passed June 17, 1870 (see page 170), being fees to officers who were witnesses in this Court.

Brought forward, \$157,794 02 \$97,958 43
MUNICIPAL COURT. — Civil Session.

| | | |
|----------------------|------------|----------|
| Officers' fees, | \$1,627 00 | |
| Clerk and Messenger, | 1,314 18 | |
| Printing, | 510 50 | |
| Stationery, | 228 45 | |
| Incidental expenses, | 68 00 | |
| | <hr/> | 3,748 13 |

INSANITY CASES.

| | | |
|---|--------------|------------|
| Fees and costs of officers in insanity cases brought before the Judge of Probate, | 6,546 50 | |
| | <hr/> | 168,088 65 |
| <i>Per item No. 196 of Treasurer's account,</i> | \$160,744 47 | |
| <i>Per item No. 198 of Treasurer's account,</i> | 7,344 18 | |
| | <hr/> | |
| | \$168,088 65 | |
| | <hr/> | |

CORONERS' INQUESTS.

Paid for Inquests on dead bodies and Views of dead bodies when no Inquests were held, said Inquests and Views being approved by the City Auditor, as required by the Statute :

| | | |
|---|------------|--------------|
| Jurors' fees, | \$1,825 45 | |
| Medical examinations, | 1,690 00 | |
| Coroners' fees, | 1,335 00 | |
| Constables, | 544 41 | |
| Scribes, | 391 42 | |
| Witnesses' fees, | 266 02 | |
| Removing bodies, | 190 00 | |
| Incidental expenses, | 53 00 | |
| | <hr/> | 6,295 30 |
| <i>Per item No. 197 of Treasurer's account.</i> | | |
| <i>Total County Expenses,</i> | | \$272,342 38 |
| | | <hr/> |

RECAPITULATION.

| | |
|---|--------------|
| On drafts drawn by the Mayor, and approved by the Committee on Accounts, | \$97,958 48 |
| On drafts drawn by the County authorities, independent of the City authorities, | 174,383 95 |
| | <hr/> |
| <i>Total Expenditures on COUNTY ACCOUNT, for the year 1870-71, as above,</i> | \$272,342 38 |
| | <hr/> |

ALFRED T. TURNER,

Auditor of Accounts.

OFFICE OF THE AUDITOR OF ACCOUNTS, June 1, 1871.

COUNTY INCOME.

STATEMENT OF THE RECEIPTS ON ACCOUNT OF THE COUNTY OF SUFFOLK, DURING THE FINANCIAL YEAR

1870-71.

*Commencing with the first day of May, 1870, and ending with the
last day of April, 1871.*

Sheriff.

| | |
|---|-------------------|
| Received from the Sheriff of the County, for fines, forfeitures and costs taxed in the Superior Court, Criminal Ses- sion, and there paid, | \$26,089 04 |
| Fines and costs paid at Jail, viz. : Superior Court, Criminal Session, | \$1,416 20 |
| Municipal Court, Criminal Session, | 9,719 92 |
| | <hr/> 11,136 12 |
| Board of U. S. prisoners, | 1,216 68 |
| | <hr/> \$38,441 84 |

Per item No. 199 of Treasurer's account.

Municipal Court, Criminal Session.

| | |
|---|-----------------|
| From the Clerk of this Court, for fines and costs in criminal cases, collected by him, | \$88,689 21 |
| Less paid to assistant clerks, and to complainants in certain cases, | 5,409 00 |
| | <hr/> 83,280 21 |

Per item No. 200 of Treasurer's account.

Municipal Court, Civil Session.

| | |
|---|----------|
| From the Clerk of this Court, for fees in civil cases, collected by him, | 3,482 50 |
|---|----------|

Per item No. 209 of Treasurer's account.

Municipal Court, Southern District.

| | |
|--|-------------|
| From the Clerk of this Court, for fines and costs, col- lected by him, | \$11,812 89 |
| Less paid *witnesses' fees, expenses serving warrants, stationery and small items, | 2,789 55 |
| | <hr/> |

Per item No. 201 of Treasurer's account. 9,073 84

| | |
|-------------------------|--------------------|
| <i>Carried forward,</i> | <hr/> \$134,277 89 |
|-------------------------|--------------------|

*\$900.30 of this amount were fees earned by police officers, and are credited to the Police Charitable Fund.

| | |
|---|--------------------------|
| <i>Brought forward,</i> | \$134,277 89 |
| <i>Municipal Court, Dorchester District.</i> | |
| From the Clerk of this Court, for fines and costs collected by him, | \$2,102 70 |
| Less paid * witnesses' fees, constable's fees and small items, | 528 17 |
| | <hr/> 1,574 53 |
| <i>Per item No. 202 of Treasurer's account.</i> | |
| <i>House of Industry.</i> | |
| From the Superintendent of this House, for fines and costs collected by him on the discharge of prisoners, | 2,862 13 |
| <i>Per item No. 210 of Treasurer's account.</i> | |
| <i>Superior Court, Civil Session.</i> | |
| From the Clerk of this Court, for half of surplus fees, collected by him, | 2,504 68 |
| <i>Per item No. 205 of Treasurer's account.</i> | |
| <i>Chelsea.</i> | |
| From Trial Justices in Chelsea, for fines and costs, collected by them, — balance after paying fees and expenses, | 1,693 32 |
| <i>Per item No. 203 of Treasurer's account.</i> | |
| <i>Superior Court, Criminal Session.</i> | |
| From the Clerk of this Court, for half of surplus fees, collected by him, | 1,026 00 |
| <i>Per item No. 206 of Treasurer's account.</i> | |
| <i>House of Correction.</i> | |
| From the Master of the House of Correction, for fines and costs collected by him on the discharge of prisoners from that house, | 749 01 |
| <i>Per item No. 204 of Treasurer's account.</i> | |
| <i>Supreme Judicial Court.</i> | |
| From the Clerk of this Court, for half of surplus fees, collected by him, | 134 70 |
| <i>Per item No. 208 of Treasurer's account.</i> | |
| <i>State Constable.</i> | |
| From the State Constable : being proceeds of sales of furniture, etc., taken at gambling houses, and sold by order of Court, | 76 99 |
| <i>Per item No. 207 of Treasurer's account.</i> | <hr/> |
| Total income on COUNTY ACCOUNT, for the year 1870-71, | <hr/> <hr/> \$144,899 25 |

* \$203.80 of this amount were fines earned by police officers, and are credited to the Police Charitable Fund.

COUNTY STATEMENT.

The preceding County of Suffolk expenses and income show the following result:

| | |
|---|------------------------------|
| The expenditures on account of the County of Suffolk, as per details on page 181, | \$272,342 38 |
| The income on this account from all sources, as per details on page 187, | 144,899 25 |
| <i>Balance against the County,</i> | <u><u>. \$127,443 13</u></u> |

Which is a decrease of the balance against the County of Suffolk from that of last year of \$17,974.09.

Of the \$272,342.38, the City Authorities had cognizance of \$97,958.43, and the balance, \$174,383.95, was paid on requisitions of the Judges of the several Courts, and for Coroners' accounts, approved by the City Auditor, for expenses of inquests and views on bodies "supposed to have come to death by violence." Coroners' views are cases where no inquests are held. The Coroners in such cases received a fee of \$2 on each body, for examining into the causes of death.

ALFRED T. TURNER,
Auditor of Accounts.

OFFICE OF THE AUDITOR OF ACCOUNTS, June 1, 1871.

AUDITOR'S AGGREGATES.

CITY AND COUNTY, 1870-71.

Of the whole amount of the expenditures for city and county, for the year 1870-71, there was drawn for by the Mayor, through the office of the Auditor of Accounts, after the same had been previously authorized and approved by the Committee on Accounts, viz.:

| | |
|-------------------------------|-----------------|
| On City of Boston account, | \$11,044,912 58 |
| On County of Suffolk account, | 97,958 48 |

Add amount of gold premium paid on a lease on account of East Boston Ferry, and transferred by the Auditor from interest and premium to the appropriation for East Boston Ferries,

464 95

\$11,143,335 96

The following sums were paid by the Treasurer, on accounts and requisitions which did not pass through the Auditor's Office, and were not drawn for by the Mayor, viz.:

Board of Commissioners on the Sinking Funds, amount invested by them in the City and Water Loans of the City of Boston,

3,313,000 00

Board of Commissioners on the Sinking Funds as follows, viz.:

| | |
|------------------------------------|--------------|
| Excess of appropriations, 1870-71, | \$170,923 00 |
|------------------------------------|--------------|

| | |
|----------------------------|------------|
| Excess of Income, 1870-71, | 685,737 84 |
|----------------------------|------------|

| | |
|--|--------------|
| Revenue received to be applied to the General Debt Sinking Fund, | 1,253,153 81 |
|--|--------------|

| | |
|--|-----------|
| Do. to the Consolidated Street Improvement Fund, | 93,031 63 |
|--|-----------|

| | |
|---|-----------|
| Do. to the Church Street District Fund, | 20,835 04 |
|---|-----------|

| | |
|--------------------------------------|----------|
| Do. to Suffolk Street District Fund, | 7,518 67 |
|--------------------------------------|----------|

| | |
|---------------------------------|--------|
| Do. to Scollay's Building Fund, | 735 00 |
|---------------------------------|--------|

2,531,934 99

State Tax.

City of Boston's proportion of the State Tax for the year 1870 (whole tax assessed on all the cities and towns, \$2,500,000),

933,775 00

Carried forward,

\$17,922,045 95

| | |
|---|------------------------|
| <i>Brought forward,</i> | \$17,922,045 95 |
| <i>Interest and Premium on City Debt.</i> | |
| Interest on the City Debt, as it became due; including the exchange and premium on gold, in which, or its equivalent, said payments and the City Debt which became due were made, | 815,166 88 |
| <i>Water Works, Interest and Premium.</i> | |
| Interest and exchange on the Water Loans, as they became due, including the premium on gold, with which, or its equivalent, said interest was paid; also interest, and premium on the interest on the net cost of the Works, in addition to loans; all of which is chargeable to the Water Works, | 685,266 48 |
| <i>County of Suffolk.</i> | |
| On orders and requisitions from the Judges of the several Courts, and other County authorities, | 174,383 95 |
| <i>Militia Bounty.</i> | |
| To the several companies of the M. V. M., the sums allowed by law, which is reimbursed by the State of Massachusetts, | 46,285 50 |
| <i>Old Claims.</i> | |
| Accounts audited, allowed and drawn for in previous years, but not paid till 1870-71, | 169 84 |
| Total payments as per Auditor's accounts, | <u>\$19,643,318 60</u> |
| The total payments of \$19,643,318.60, are divided as follows, viz.: | |
| City of Boston account, | \$19,370,976 22 |
| County of Suffolk account, | 272,342 38 |
| | <u>\$19,643,318 60</u> |
| The payments as per the Treasurer's report were, | |
| On City of Boston account, | \$19,320,382 39 |
| On County of Suffolk account, | 272,342 38 |
| | <u>\$19,592,724 77</u> |
| Add Auditor of Accounts' drafts of 1870-71 not paid at the Treasurer's office drawn as follows: | |
| <i>Carried forward,</i> | \$19,592,724 77 |

| | | |
|---|------------|-----------------------------|
| <i>Brought forward,</i> | | \$19,592,724 77 |
| Water Debt, | | 59,000 00 |
| Armories, | | 262 50 |
| Incidental Expenses, | | 177 25 |
| Police, | | 106 75 |
| Paving, etc., | | 29 75 |
| Fort Hill Improvement, | | 10 00 |
| Fire Department, | | 7 58 |
| | | <hr/> |
| | | \$19,652,318 60 |
| <i>Deduct</i> amounts paid by Treasurer on Auditor's drafts drawn 1869-70. | | |
| City Debt, | \$3,000 00 | |
| Roxbury Debt, | 3,000 00 | |
| Temporary Loan, | 3,000 00 | |
| | <hr/> | 9,000 00 |
| Total as by the Auditor on page 191, | | <hr/> <hr/> \$19,643,318 60 |

TREASURY AGGREGATES.

RECEIPTS IN, AND PAYMENTS FROM, THE CITY AND COUNTY TREASURY, DURING THE FINANCIAL YEAR 1870-71.

According to the Treasurer's accounts, the gross amount of actual receipts into the General Treasury (*City and County*), between the last day of April, 1870, and the first day of May, 1871, was as follows :

| | |
|-------------------------------|-----------------|
| On City of Boston account, | \$20,773,594 46 |
| On County of Suffolk account, | 144,899 25 |
| | \$20,918,493 71 |

| | |
|--|-----------------|
| The balance in the Treasury at the commencement of the year, May 1, 1870, was | 1,229,727 19 |
| | \$22,148,220 90 |

The gross amount of actual payments from the General Treasury (*City and County*), during the same period, was as follows :

| | |
|-------------------------------|-----------------|
| On City of Boston account, | \$19,320,382 39 |
| On County of Suffolk account, | 272,342 38 |

| | |
|-----------------|---------------|
| Total payments, | 19,592,724 77 |
|-----------------|---------------|

| | |
|---|----------------|
| Balance, per Treasurer's account, 30th of April, 1871, | \$2,555,496 13 |
|---|----------------|

TREASURER'S BALANCE.

APRIL 30, 1871.

| | | |
|--|-----------------------|-----------------------|
| Cash on hand May 1, 1870, as per Auditor's Report, No. 58, page 199, | | \$1,229,727 19 |
| Reimbursement of advances as follows, viz.: | | |
| Of 1869-70. | | |
| Atlantic Avenue, | \$652,732 90 | |
| Church Street District, | 601,196 50 | |
| Broadway Extension, | 550,000 00 | |
| Fort Hill Improvement, | 513,241 43 | |
| Widening Hanover Street, | 331,841 25 | |
| Widening Hanover Street, No. 2, | 214,830 00 | |
| Water Works, Wards 13, 14 and 15, | 5,195 37 | |
| Water to Deer Island, | 159 20 | |
| | <u>\$2,869,196 65</u> | |
| Of 1868-69. | | |
| Church Street District, | \$81,889 41 | |
| Atlantic Avenue, | 143 25 | |
| | <u>82,032 66</u> | |
| Of 1867-68. | | |
| Oliver Street, | 23,713 99 | |
| | <u>2,974,943 30</u> | |
| From amounts received from loans and revenue in the financial year of 1870-71, over the payments on the accounts for which they were obtained, and carried forward as balances to 1871-72 (see page 60), | | 2,588,852 31 |
| From the annual appropriation carried to the Sinking Fund for the Redemption of the City Debt as required by ordinance, | | 719,000 00 |
| From excess of actual income and taxes over the estimated income and taxes, as per statement, page 64, | | 685,737 84 |
| From excess of the appropriations over the actual payments, as per statement, page 58, | | 470,923 00 |
| From payments on Public Land Bonds and Mortgages, | | 237,663 94 |
| | | <u>\$8,906,847 58</u> |
| Carried forward, | | |

TREASURER'S BALANCE.

195

| | |
|--|------------------------|
| <i>Brought forward,</i> | \$8,906,847 58 |
| From receipts on account of sales of Public Lands, and from Public Land Department, | 10,132 75 |
| Revenue received for Consolidated Street Im- provement Fund, viz.: | |
| Atlantic Avenue, | \$10,898 00 |
| Fort Hill Improvement, | 18,467 90 |
| Widening Hanover Street, | 32,975 00 |
| Widening Hanover Street, No. 2, | 30,690 73 |
| | <hr/> |
| | 93,031 63 |
| Revenue received for General Debt Sinking Fund, viz.: | |
| Avon Place, | \$12,935 87 |
| Broadway Extension, | 2,489 00 |
| Devonshire Street, | 72,182 46 |
| Widening streets, | 94,897 35 |
| “ Tremont Street, | 91,643 72 |
| “ Eliot Street, | 14,060 00 |
| “ Federal Street, | 21,273 51 |
| “ Boylston Street, | 7,600 00 |
| | <hr/> |
| | 317,081 91 |
| Revenue received for Church Street District Fund, | 20,835 04 |
| “ “ “ Suffolk Street District Fund, | 7,518 67 |
| “ “ “ Scollay's Building Fund, | 735 00 |
| Proceeds of renewal of Water Loan, | 688,000 00 |
| | <hr/> |
| | <u>\$10,044,182 58</u> |

PAYMENTS.

| | |
|---|-----------------------|
| Board of Commissioners on the Sinking Funds, amount invested in City and Water loans of the City of Boston, | \$3,313,000 00 |
| Board of Commissioners on the Sinking Funds, balances due them, viz.: | |
| Excess of income and appropriations, 1870-71 (see page 65), | \$1,156,660 84 |
| Revenue to be applied to General Debt Sinking Fund, | 1,253,153 81 |
| For Consolidated Street Improve- ment Fund, | 93,031 63 |
| For Church Street District Fund, | 20,835 04 |
| For Suffolk Street District Fund, | 7,518 67 |
| For Scollay's Building Fund, | 735 00 |
| | <hr/> |
| | 2,531,934 99 |
| Balances due at the close of the financial year 1869-70 (see page 59), | 680,499 25 |
| Water Debt, | 629,000 00 |
| | <hr/> |
| <i>Carried forward,</i> | <u>\$7,154,434 24</u> |

TREASURER'S BALANCE.

| | |
|----------------------------|----------------|
| <i>Brought forward,</i> | \$7,154,484 24 |
| City Debt, | 206,200 00 |
| Roxbury Debt, | 75,650 00 |
| Dorchester Debt, | 12,000 00 |
| Temporary Loan of 1869-70, | 3,000 00 |
| | <hr/> |
| | \$7,451,284 24 |
| | <hr/> |

RECAPITULATION.

| | |
|--|-----------------|
| Receipts, | \$10,044,182 58 |
| Payments, | 7,451,284 24 |
| | <hr/> |
| Treasurer's balance, | \$2,592,898 84 |
| | <hr/> |
| The Treasurer's report shows a balance of cash of | \$2,555,496 13 |
| <i>Add</i> to which the amount advanced by him on a loan authorized but not wholly negotiated, for grading of Canton street, of | 37,402 21 |
| | <hr/> |
| We have the balance as above, | \$2,592,898 84 |
| <i>Add</i> to this balance the amount due the Treasurer for balances advanced by him on authority of loans not negotiated, on account of the Oliver Street Improvement, of | 156,117 72 |
| | <hr/> |
| The Treasurer's balance stands, | \$2,749,016 06 |
| | <hr/> |
| This balance is subject to the following payments, viz. : | |
| The balances carried to 1871-72, as detailed on page 60, | \$2,588,852 31 |
| Temporary Loan of 1869-70, unpaid, interest on which is stopped, | 100,000 00 |
| Water Debt, — amount drawn for by the Auditor of Accounts but not paid by the Treasurer, the payment of interest on which has ceased, | 59,000 00 |
| City Hospital, — Goodnow Fund, | 633 25 |
| Nichols Fund, | 530 50 |
| | <hr/> |
| Total as above, | \$2,749,016 06 |
| | <hr/> |

THE SINKING FUNDS

FOR THE REDUCTION OF THE CITY DEBT.

By an ordinance in addition to the ordinance in relation to finance, approved Dec. 24, 1870, a Board of Commissioners on the Sinking Funds, for the payment or redemption of the City Debt is created, and to said Board is given the control of the present Sinking Funds and all funds hereafter created for that purpose. This Board consists of the Mayor, the City Treasurer, the Auditor of Accounts, the chairman of the Joint Committee on Accounts, and the chairman of the Committee on Finance on the part of the Common Council, *ex-officio*, with two persons to be chosen from the citizens at large. The City Council elected Newton Talbot and John O. Poor as the two persons from the citizens at large — the former to hold his office for two years, and the latter one year, from the first Monday of May in the year 1871. In the month of March or April, in the year 1872, and annually afterwards, there shall be chosen in the same manner, one member of said Board from the citizens at large, to hold office for two years from the first Monday of May following. The ordinance makes the Mayor Chairman, and the Auditor of Accounts Secretary of the Board.

This ordinance further provides in the second section, that all loans made for public buildings and the lands upon which the same are to be located, shall be negotiated for a term of ten years; all loans made for laying out and widening streets, and for all street improvements, and for the purchase of public lands, shall be negotiated for a term of twenty years; all loans for the water works shall be negotiated for a term of thirty years; said loans shall be dated on the first day of January, April, July or October in the year they are issued.

In section 3, that "a sinking fund for the redemption at maturity of the several loans negotiated as provided in section 2, shall be created as follows: On account of the loan made for the term of ten years an appropriation equal to six per cent per annum shall be made; on the loan of twenty years an appropriation equal to three per cent per annum; on the loan for thirty years an appropriation equal to one and a half per cent per annum. The amount so raised annually by taxation, shall be paid by the treasurer to the commissioners of the Sinking Funds, on the first day of December in each year; and the said commissioners shall invest the same, with its accumulations, either in the permanent or temporary loans of the city, the bonds of the State of Massachusetts, or the bonds of the United States, and in no other securities; and said investments shall bear interest at the

rate of at least six per cent per annum. The bonds of the city of Boston thus acquired will not be cancelled, but shall remain as a part of the assets of the specific funds with which they were purchased; *provided*, that whenever it shall appear to the commissioners that any sinking fund herein created will be more than sufficient to meet the loan for which it is intended when it falls due, said commissioners may, in their discretion, purchase city scrip or bonds, and discontinue further taxation on account of the same, for such length of time as they may deem expedient."

In section 4, that "all excess of revenue over estimates, and of appropriations over expenditures at the close of each financial year shall be set apart and paid by the Treasurer to the commissioners of the Sinking Funds created by this ordinance, and only the residue of the full amount required, as specified in section three, shall be raised by taxation the year next succeeding the close of each financial year; and the amount so required shall be certified by the commissioners to the Auditor of Accounts, and become a part of the amount to be raised by taxation without further votes of the City Council."

In section 5, that "all revenue derived from any loan shall be used for the purchase of the principal of such loan; all excess of revenue over estimates, and of appropriations over expenditures at the close of each financial year, after the requirements of section four are fulfilled, and all revenue from any other source than the Sinking Funds, shall hereafter be placed to the credit of the said commissioners, to be used by them for the purchase of the debt of the city, or to cover the deficit in any sinking fund—except the Sinking Fund for the water debt—when the debt to which it is applicable matures; and the scrip so purchased shall, so far as practicable, be that issued for the shortest term of years, and when purchased, shall be cancelled."

In section 7, that "all excess of income from water rates over the amount required to pay the interest and exchange, if any, upon the water debt, shall be used by the said commissioners for the purchase of the capital of said debt."

In section 8, that "whenever any debt to be paid from the sinking fund becomes due, the commissioners shall furnish the treasurer from the funds in their care for said payment, the sum required, or so much as shall be to the credit of said debt or loan, and take his receipt therefor; and if said amount is in excess of the debt, the residue shall be used for the purchase of the debt of the city, as hereinbefore provided."

In section 9, that "the said commissioners shall invest a portion of the several sinking funds in each debt when created by the city, and shall sell the same at *par* to the City Treasurer whenever required; and loans to the city from the Sinking Funds shall be made upon securities payable only to said commissioners."

In section 10, that "when in the judgment of the said commissioners the present sinking fund is sufficient, with its prospective accumulations and additions, to meet the outstanding debt to which it is applicable, they shall notify the City Council, so that further taxation on account of said debt may cease. Said commissioners may apply said fund to the purchase or payment of the capital of the debt of the city, in the manner they may from time to time deem expedient."

In section 11, that "the commissioners shall report to the City Council, semi-annually, on or before the fourth Mondays of July and January, the exact condition of the several funds under their control to the first day of each of said months. The City Treasurer shall keep the accounts of the several Sinking Funds in a book for that purpose, in such form and manner as the said commissioners shall direct, and he shall furnish to the Auditor of Accounts, annually, on or before the first day of June, a statement of the condition of the several funds on the 30th day of April preceding, which statement shall be printed in the annual report of the said Auditor of Accounts."

The two remaining sections provide for the payment of the salaries of the Treasurer and Secretary, and expenses of said board, and for the repeal of so much of the ordinance on finance of 1869, as is inconsistent with this ordinance.

The provisions of the fourth section, as given before, relate to the disposition to be made of the revenue derived from the excess of income, and of appropriations over payments annually, and the requirements of the ninth section of the ordinance on finance of 1869, form a connection with and part of said section and are, that "all balances of money remaining in the treasury at the end of any financial year; all receipts in money on account of the sale of real estate of any description, now belonging or which may hereafter belong to the city; all receipts on account of the principal sum of any bond or note now owned, or which may hereafter be owned by the city, and all the receipts in money on account of assessments for benefit or advantage by reason of laying out, widening, discontinuance, change of grade or other alteration of streets, shall be appropriated to the payment or the purchase of the capital of the city debt."

On the next pages will be found the final statement of the committee on the reduction of the city debt who ceased to exist on the passage of this ordinance, followed by a statement of the several sinking funds as they existed April 30, 1871, as furnished the Auditor of Accounts by the Treasurer.

OF THE CITY DEBT FOR THE FINANCIAL YEAR 1870-71.

Ct.

| | | |
|--|---|--|
| 1871. | | |
| April 30. | By balance, per last year's account | \$8,028,800 21 |
| | <i>Auditor's Report No. 58, page 205.</i> | |
| | By amount of the Annual Taxes, specifically appropriated to the Reduction of the City Debt, in conformity to the 9th Section of the ordinance on finance | 719,000 00 |
| | By amount of cash received on account of sales and other income from the Public Lands, as per details on page 173. | 10,182 75 |
| | By amount of cash received for first instalment on bonds taken for lands sold this year, and for payments made on the bonds and mortgages which were on hand at the commencement of the year, as per details on page 164. ... | 237,663 94 |
| | By excess of the appropriations over the actual payments for the year, as per statement on page 58 | 470,923 00 |
| | By excess of the actual cash income and taxes, this year, over the estimated income and taxes, as per statement on page 64 | 685,737 84 |
| | By interest on 6 per cent. City of Boston Currency Bonds | 273,869 47 |
| | By interest on the same while on deposit, to April 30, 1871 | 456 45 |
| | By amount received for betterments not applicable to any specific loan as specified by the Ordinance concerning Finance of Dec. 24, 1870 | 317,081 91 |
| | By amount of renewal of the Water Loan, which became due April 1, 1871 — for 30 years. | 688,000 00 |
| | | <u>\$11,431,665 57</u> |
| 1871. | By balance to the Board of Commissioners on | |
| April 30. | the Sinking Funds | \$10,455,815 57 |
| Add payments to the following funds: Consolidated Street | | |
| | Improvement Fund, | \$90,031 63 |
| | Amount of fund April 30, 1870, | 127,150 42 |
| | Interest received, | 6,173 50 |
| | | <u>\$226,355 55</u> |
| | Church Street District Fund, | 20,835 04 |
| | Suffolk Street District Fund, | 7,518 67 |
| | Scollay's Building Fund, | 735 00 |
| | | <u>Total amount in charge of the Commissioners on the Sinking Funds,</u> |
| | | <u>\$10,711,259 83</u> |
| Of this amount, the sum of \$43,200 has been remitted from the Consolidated Street Improvement Fund to London, to purchase £8,000 of the sterling loan, for which, said fund was created to redeem, the conditions upon which it was negotiated requiring that amount to be purchased each year, and the balance of the amount consisted April 30, 1871, as follows, viz.: | | |
| | City of Boston six per cent bonds, | \$7,861,675 00 |
| | Cash on deposit, | 2,806,384 83 |
| | | <u>\$10,668,059 83</u> |

DEBT SINKING FUNDS

In charge of the Board of Commissioners on the Sinking Funds.

APRIL 30, 1871.

| | |
|---|-----------------|
| General Debt Sinking Fund, | \$8,199,154 73 |
| Water Debt do., | 1,100,000 00 |
| Consolidated Street Improvement | |
| Sinking Fund, | \$226,355 55 |
| Less remitted to London, | 43,200 00 |
| | <hr/> |
| | 183,155 55 |
| Church Street District Sinking Fund, | 20,835 04 |
| Suffolk Street District do., | 7,518 67 |
| Scollay's Building do., | 735 00 |
| Balances of the year 1870-71, to be applied by the Board of Commissioners to such funds, or to the purchase of the principal of the debt as they shall deem best, after reserving sufficient to meet the amount required in 1872, for the several debt sinking funds, thereby saving <i>percentage</i> taxation for that purpose, | |
| | <hr/> |
| | 1,156,660 84 |
| | <hr/> |
| | \$10,668,059 83 |
| | <hr/> |

CITY DEBT PAID.

1870-71.

The following table shows the amount of City Debt which was paid during the financial year 1870-71, and the objects for which it was obtained, being the whole amount that became due during that year.

| Date of Order. | Object for which it was borrowed. | Rate of Interest. | Amounts. |
|----------------|--|-------------------|---------------------|
| Dec. 22, 1857. | New Sewer in Dedham street.... | 5 | \$5,500 00 |
| Jan. 2, 1858. | House of Industry Appropriation. | 5 | 12,000 00 |
| Feb. 10, 1858. | South Bay Improvements..... | 5 | 43,000 00 |
| Feb. 25, 1858. | Public Lands..... | 5 | 3,000 00 |
| May 11, 1858. | New Station House Ward 2..... | 5 | 15,000 00 |
| July 7, 1858. | South Bay Improvements..... | 5 | 75,000 00 |
| July 8, 1858. | Public Lands..... | 5 | 20,000 00 |
| July 13, 1858. | Enlargement of Brimmer School-house | 5 | 6,000 00 |
| July 20, 1858. | Chapman School-house lot..... | 5 | 3,000 00 |
| Oct. 6, 1858. | Back Bay Lands (Public Garden) | 5 | 10,000 00 |
| Oct. 16, 1858. | New City Stables, Ward 11 | 5 | 10,000 00 |
| Oct. 25, 1859. | New Wharf Lot on North Grove street, for City Stables and Paving Department..... | 5 | 700 00 |
| | | | <u>\$203,200 00</u> |

ROXBURY DEBT PAID.

| When Due. | Rate of Interest. | Amounts. |
|-----------------|-------------------|--------------------|
| 1870-71 | 5 | \$72,500 00 |
| On demand | | 150 00 |
| | | <u>\$72,650 00</u> |

DORCHESTER DEBT PAID.

| When Due. | Rate of Interest. | Amounts. |
|---------------|-------------------|--------------------|
| 1870-71 | 5½ | \$5,000 00 |
| 1070-71 | 6 | 7,000 00 |
| | | <u>\$12,000 00</u> |

INCREASE OF THE CITY DEBT.

1870-71.

The following table shows the amount of money borrowed during the financial year 1870-71, and the objects for which it was obtained :

| Date of Order. | Object for which it was borrowed. | Rate of Interest. | Amounts. |
|-----------------|--|-------------------|-----------------------|
| Dec. 18, 1868. | Atlantic Avenue | *5 | \$1,200,000 00 |
| Dec. 31, 1868. | Widening Hanover Street | *5 | 500,000 00 |
| Jan. 22, 1869. | Church Street District..... | *5 | 273,415 89 |
| Mar. 30, 1869. | Girls' High and Normal School-house..... | 6 | 4,000 00 |
| May 3, 1869. | Broadway Extension | 6 | 550,000 00 |
| July 2, 1869. | Church Street District..... | 6 | 475,000 00 |
| July 2, 1869. | Grammar School-house, Ward 14. | 6 | 3,000 00 |
| July 23, 1869. | Fort Hill Improvement..... | *5 | 1,250,000 00 |
| Sept. 24, 1869. | Water to Deer Island..... | 6 | 54,000 00 |
| Oct. 15, 1869. | Widening Hanover Street No. 2.. | *5 | 600,000 00 |
| Dec. 31, 1869. | Widening Eliot Street..... | 6 | 114,000 00 |
| April 22, 1870. | Water to Deer Island..... | 6 | 21,000 00 |
| April 29, 1870. | Girls' High and Normal School-house..... | 6 | 10,000 00 |
| May 7, 1870. | Broadway Extension | 6 | 450,000 00 |
| May 31, 1870. | Mt. Washington Avenue Bridge.. | 6 | 60,000 00 |
| June 3, 1870. | Widening Boylston Street | 6 | 115,000 00 |
| June 24, 1870. | Devonshire Street..... | 6 | 17,000 00 |
| June 28, 1870. | Primary School-house, Sixth St.. | 6 | 36,000 00 |
| July 13, 1870. | Suffolk Street District..... | 6 | 500,000 00 |
| July 16, 1870. | Canton Street Grading | 6 | 65,000 00 |
| Oct. 10, 1870. | Shawmut Avenue Extension | 6 | 225,000 00 |
| Nov. 4, 1870. | Scollay's Building | 6 | 135,000 00 |
| Nov. 11, 1870. | Widening Hanover Street, No. 2. | 6 | 220,000 00 |
| Nov. 11, 1870. | Harrison Avenue Extension..... | 6 | 220,000 00 |
| Dec. 30, 1870. | Widening Kingston Street | 6 | 225,000 00 |
| | | | <u>\$7,322,415 89</u> |

* These amounts are included in the loan of £800,000, known as the Consolidated Street Improvement Sterling Loan.

ROXBURY DEBT.

The following is a schedule of the debt of the late City of Roxbury, assumed by the City of Boston, remaining unpaid:

| When Due. | Rate of Interest. | Amounts. | Totals. |
|--|-------------------|------------------------------|--------------|
| 1871-72..... | 6 | ..... | \$10,000 00 |
| 1872-73..... | 5 | ..... | 16,500 00 |
| 1873-74..... | 6 | 93,000 00 | |
| 1873-74..... | 5 | 2,000 00 | |
| | | | 95,000 00 |
| 1874-75..... | 6 | 20,000 00 | |
| 1874-75..... | 5 | 18,000 00 | |
| | | | 38,000 00 |
| 1875-76..... | 6 | 6,000 00 | |
| 1875-76..... | 5 | 40,000 00 | |
| | | | 46,000 00 |
| 1876-77..... | 6 | ..... | 22,000 00 |
| 1877-78..... | 5 | ..... | 30,000 00 |
| 1878-79..... | 5½ | 20,000 00 | |
| 1878-79..... | 5 | 76,000 00 | |
| | | | 96,000 00 |
| 1879-80..... | 5 | ..... | 20,000 00 |
| 1880-81..... | 5 | ..... | 109,000 00 |
| 1881-82..... | 5½ | ..... | 58,000 00 |
| 1882-83..... | 5 | ..... | 40,000 00 |
| 1883-84..... | 6 | ..... | 20,000 00 |
| 1884-85..... | 6 | ..... | 62,000 00 |
| | 6 | ..... | *1,350 00 |
| | | | \$663,850 00 |
| Of the above amount, \$1,350 00 bears no interest. | | | |
| | 851,500 00 | “ 5 per cent in currency. | |
| | 78,000 00 | “ 5½ per cent “ | |
| | 233,000 00 | “ 6 per cent “ | |
| | \$663,850 00 | | |

* \$250 paid annually in gold or silver.

DORCHESTER DEBT.

The following is a schedule of the debt of the late town of
Dorchester, assumed by the City of Boston, remaining unpaid:

| When Due. | Rate of Interest. | Amounts. | Totals. |
|--------------|----------------------|----------|---------------------|
| 1871-72..... | 5½ | 6,000 00 | |
| 1871-72..... | 6 | 5,000 00 | |
| 1871-72..... | 7 | 6,000 00 | |
| | | | 17,000 00 |
| 1872-73..... | 5½ | 8,000 00 | |
| 1872-73..... | 6½ | 3,000 00 | |
| 1872-73..... | 7 | 5,000 00 | |
| | | | 16,000 00 |
| 1873-74..... | 5½ | 8,000 00 | |
| 1873-74..... | 7 | 7,000 00 | |
| | | | 15,000 00 |
| 1874-75..... | 5½ | 6,000 00 | |
| 1874-75..... | 6 | 5,000 00 | |
| 1874-75..... | 6½ | 5,000 00 | |
| 1874-75..... | 7 | 5,000 00 | |
| | | | 21,000 00 |
| 1875-76..... | 5½ | 6,000 00 | |
| 1875-76..... | 7 | 5,000 00 | |
| | | | 11,000 00 |
| 1876-77..... | 5½ | 7,000 00 | |
| 1876-77..... | 7 | 5,000 00 | |
| | | | 12,000 00 |
| 1877-78..... | 7 | ..... | 5,000 00 |
| 1878-79..... | 7 | ..... | 7,000 00 |
| 1879-80..... | 7 | ..... | 29,000 00 |
| 1880-81..... | 7 | ..... | 53,500 00 |
| 1881-82..... | 7 | ..... | 15,000 00 |
| | | | <u>\$201,500 00</u> |

Of the above amount, \$41,000 00 bears 5½ per ct. interest in currency.

| | | | | |
|------------|------|---|---|---|
| 10,000 00 | " 6 | " | " | " |
| 8,000 00 | " 6½ | " | " | " |
| 142,500 00 | " 7 | " | " | " |

\$201,500 00

CITY DEBT.
FUNDED AND UNFUNDED.
(EXCLUSIVE OF WATER LOANS.)

THE FUNDED CITY DEBT, as it existed May 1, 1871, will be due and payable as follows:—

Trust Funds.

| | |
|--|--------------|
| For the benefit of the Public Library, | \$100,000 00 |
| Overseers of the Poor, | 154,009 80 |
| Jonathan Phillips' Street Fund, | 20,000 00 |
| City Hospital, | 24,500 00 |
| Public Schools, | 17,050 00 |
| Poor Widows' Fund, | 3,200 00 |

| | |
|--|---------------------|
| <i>Total Trust Funds,</i> | <i>\$318,759 80</i> |
| In the financial year 1872-73, (See Water Loans) | 6,000 00 |
| 1873-74, | 168,000 00 |
| 1874-75, | *937,000 00 |
| 1875-76, (See Water Loans) | 1,008,000 00 |
| 1876-77, (do.) | 619,000 00 |
| 1877-78, (do.) | †667,000 00 |
| 1878-79, (do.) | 590,705 00 |
| 1879-80, | \$2,988,800 00 |
| 1880-81, | ‡406,000 00 |
| 1881-82, | 502,500 00 |
| 1882-83, | 604,000 00 |
| 1883-84, | 415,000 00 |
| 1884-85, | 359,000 00 |
| 1885-86, | 643,000 00 |
| 1886-87, | 253,000 00 |
| 1890-91, | ‡2,007,000 00 |
| 1899-1900, | 3,823,415 89 |

Carried forward, **\$16,316,180 69**

* Plus \$25,000, Overseers of Poor Trust Funds.

† Plus \$1,500, Poor Widows' Trust Fund.

‡ Plus \$5,000, Smith School Trust Fund.

§ Plus \$3,000, Gibson School Fund.

|| Plus \$3,000, Overseer of the Poor Trust Funds.

2,000, Gibson School Fund.

4,000, Ticknor Library Fund.

| | |
|---|-----------------|
| <i>Brought forward,</i> | \$16,316,180 69 |
| On demand payable to the Commissioners on the Sinking Funds and forms a part of the Debt Sinking Funds, | 2,808,675 00 |
| <i>Total Boston City Debt,</i> | \$19,124,855 69 |
| To which add the Roxbury City Debt assumed by the City of Boston by the act annexing the two cities, remaining unpaid (see page 204), | 663,850 00 |
| Also, the Dorchester Debt assumed by the City of Boston by the act of annexation, remaining unpaid (see page 205), | 201,500 00 |
| <i>Total amount of Funded Boston, Roxbury and Dorchester Debts,</i> | \$19,990,205 69 |
| To which add the following <i>unfunded debt</i> , being sums advanced by the Treasurer since 1867-68, on account of | |
| Oliver street, in 1867-68, | \$29,959 23 |
| 1868-69, | 126,158 49 |
| | 156,117 72 |
| Canton Street Grading, 1870-71, | 37,402 21 |
| <i>Total funded and unfunded City Debt, including Roxbury and Dorchester Debts,</i> | \$20,183,725 62 |

It is believed that the income to be derived from the Oliver Street improvement will meet the advances made by the Treasurer. The average annual interest on the *funded* City Debt, including the Roxbury and Dorchester Debts, is $5\frac{1}{2}$ per cent, as will be seen below.

| | |
|---|-----------------------|
| \$583,205 00 at $4\frac{1}{2}$ per cent, | \$26,244 22 |
| 9,139,215 89 at 5 " | 456,960 79 |
| 119,000 00 at $5\frac{1}{2}$ " | 6,545 00 |
| 9,998,284 80 at 6 " | 599,897,09 |
| 8,000 00 at $6\frac{1}{2}$ " | 520 00 |
| 142,500 00 at 7 " | 9,975 00 |
| <i>\$19,990,205 69 at $5\frac{1}{2}$ per cent.</i> | <i>\$1,100,142 10</i> |

The certificates of indebtedness issued since September, 1864, and those being now issued (except the Sterling Consolidated Street Improvement (five per cent) Loan), bear 6 per cent per annum, principal and interest payable in currency. The principal and interest on the above *funded* debt is payable as follows :

CITY DEBT.

209

| | | | | |
|---|---|---|---|-----------------|
| \$583,205 00, at 4½ per cent, principal and interest in gold. | | | | |
| 8,787,715 89, at 5 | " | " | " | " |
| 351,500 00, at 5 | " | " | " | currency. |
| 119,000 00, at 5½ | " | " | " | " |
| 9,996,934 80, at 6 | " | " | " | " |
| 1,350 00, at 6 | " | " | " | gold or silver. |
| 8,000 00, at 6½ | " | " | " | currency. |
| 142,500 00, at 7 | " | " | " | " |
| <hr/> | | | | |
| \$19,990,205 69 | | | | |
| <hr/> | | | | |

CHARACTER OF THE FUNDED BOSTON CITY DEBT.

Exclusive of the WATER LOANS, as it stood at the close of the financial year 1870-71, on the 30th day of April, 1871, viz. :

| Date of order for Loan. | Rate of Interest. | Object of the Loan. | When Due. | Amounts. | Totals. |
|------------------------------------|----------------------|--|--------------|-------------|--------------|
| PUBLIC LIBRARY TRUST FUNDS. | | | | | |
| Feb. 19, 1862. | 6 | Public Library, <i>Bigelow Fund</i> | Demand. | \$1,000 00 | |
| Oct. 4, 1862. | 6 | P. Lands and So. Bay <i>Bates Donation</i> , | | 50,000 00 | |
| Feb. 14, 1863. | 6 | New Workshop, Ho. Cor. <i>Phillips, do.</i> | | 10,000 00 | |
| April 17, 1860. | 6 | Folk Street, P. S. Ho. <i>Lawrence, do.</i> | | 10,000 00 | |
| Nov. 6, 1860. | 6 | Public Garden, <i>Jona. Phillips' Legacy,</i> | | 20,000 00 | |
| July 30, 1862. | 6 | Soldiers' Relief, <i>Franklin Club donat'n</i> | | 1,000 00 | |
| Oct. 27, 1868. | 6 | Hose House No. 3, <i>Mary P. Townsend's Bequest</i> | | 4,000 00 | |
| July 16, 1870. | 6 | Canton St. Grading, <i>Ticknor Bequest,</i> | 1890-91 | 4,000 00 | \$100,000 00 |
| OVERSEERS OF THE POOR TRUST FUNDS. | | | | | |
| May 26, 1864. | 6 | Grammar School-house, Prescott street, | Demand. | 500 00 | |
| Oct. 22, 1864. | 6 | Station House, Ward 8 | Demand. | 2,509 80 | |
| Feb. 7, 1865. | 6 | Public Lands | 1874-75 | 8,000 00 | |
| Feb. 24, 1865. | 6 | Primary School-house, Boylston District. | do. | 4,000 00 | |
| Mar. 17, 1865. | 6 | Steam Fire Engine House, East Boston | do. | 3,000 00 | |
| Mar. 31, 1865. | 6 | City Hall | do. | 10,000 00 | |
| May 6, 1865. | 6 | Back Bay and Surface Drainage | | 1,000 00 | |
| July 24, 1865. | 6 | Primary School-houses Alterations | | 23,500 00 | |
| May 8, 1866. | 6 | Harbor Police Station House | | 31,000 00 | |
| May 7, 1866. | 6 | Albany Street | | 4,000 00 | |
| Nov. 17, 1866. | 6 | Dedham Street Grading | | 4,000 00 | |
| July 12, 1867. | 6 | Central Charity Bureau | | 6,000 00 | |
| Jan. 8, 1868. | 6 | Harrison Avenue Flats | Demand. | 1,000 00 | |
| Mar. 10, 1868. | 6 | Primary School-house, Charter Street, | | 5,000 00 | |
| April 11, 1868. | 6 | Devonshire Street | | 6,000 00 | |
| Oct. 27, 1868. | 6 | Hose House No. 8 | | 8,000 00 | |
| May 14, 1869. | 6 | Engine and Hose House, East Street | | 7,000 00 | |
| Mar. 30, 1869. | 6 | Girls' High and Normal School-house | | 4,500 00 | |
| May 31, 1870. | 6 | Mount Washington Avenue Bridge | | 16,000 00 | |
| July 16, 1870. | 6 | Canton Street Grading. | 1890-91 | 7,000 00 | |
| | | " | | 3,000 00 | |
| Nov. 6, 1860. | 6 | PHILLIPS' STREET FUND. Public Garden, <i>Jona. Phillips' Legacy</i> | Demand. | | 20,000 00 |
| CITY HOSPITAL TRUST FUNDS. | | | | | |
| May 26, 1864. | 6 | Grammar School-house, Prescott Street, <i>Goodnow Legacy</i> | Demand. | 16,500 00 | |
| July 12, 1867. | 6 | Nichols Legacy | | 1,000 00 | |
| July 12, 1867. | 6 | Engine House and Ward Room, Ward 12, Goodnow Legacy | | 4,000 00 | |
| Mar. 30, 1869. | 6 | do. Norcross Fund | | 2,000 00 | |
| | | Girls' High and Normal School-House, Ball Fund | | 1,000 00 | |
| | | " | | | |
| | | " | | | |
| | | " | | | |
| SCHOOL TRUST FUNDS. | | | | | |
| June 8, 1860. | 5 | Widening Tremont Street, Smith Fund | 1880-81 | 4,000 00 | 24,500 00 |
| June 8, 1860. | 5 | do. Franklin Medal Fund | 1880-81 | 1,000 00 | |
| May 5, 1865. | 6 | Back Bay and S. Drainage, Lawrence Latin School Fund | | 2,000 00 | |
| | 6 | Do Lawrence English High School Fund | | 2,000 00 | |
| | 6 | Do. Latin School Prize Fund | | 1,060 00 | |
| Sept. 9, 1865. | 6 | Chestnut Hill Reservoir, Webb Franklin School Fund | Demand. | 1,000 00 | |
| Mar. 10, 1868. | 6 | Primary School-house, Charter Street, Norcross Fund | | 500 00 | |
| | | " | | | |
| | | " | | | |
| | | " | | | |
| | | " | | | |
| | | " | | | |
| | | " | | | |
| | | " | | | |
| Carried forward | | | | \$11,550 00 | \$298,500 00 |

CHARACTER OF THE FUNDED BOSTON CITY DEBT,—1871. 211

| Date of order for Loan. | Rate of Interest. | Object of the Loan. | When Due. | Amount. | Total. |
|-------------------------|-------------------|--|-----------|-------------|----------------|
| May 14, 1869. | 6 | <i>Brought forward</i> . . . . . | ..... | \$11,550 00 | \$298,509 80 |
| | | Engine and Hose House, East Street, | | | |
| | | Comins School Fund . . . . . | ..... | 500 00 | |
| July 16, 1870. | 6 | Canton Street Grading Gibson Fund . . | 1879-80 | 3,000 00 | |
| | | do. do. | 1890-91 | 2,000 00 | |
| | | | | | 17,050 00 |
| July 24, 1865. | 6 | POOR WIDOWS' TRUST FUND. | | | |
| | | Pr. School-houses Alterations, Joanna Bro- | Demand. | 1,700 00 | |
| July 27, 1857. | 6 | Widening Streets, } ker's Fund. | 1877-78 | 1,500 00 | |
| | | | | | 3,200 00 |
| | | <i>Total Trust Funds,</i> . . . . . | ..... |  | \$318,759 80 |
| Sept. 27, 1852. | 5 | Rebuilding Boylston School-house . . . | 1882-83 | ..... | 20,000 00 |
| Nov. 12, 1852. | 5 | Paving Appropriations | 1882-83 | ..... | 38,000 00 |
| Dec. 13, 1852. | 5 | Internal Health Appropriation | 1882-83 | ..... | 21,000 00 |
| Dec. 17, 1852. | 5 | Common Appropriation | 1882-83 | ..... | 3,000 00 |
| Dec. 27, 1852. | 5 | Paving Appropriation | 1882-83 | ..... | 83,000 00 |
| | | Deficiency of Appropriations | 1877-78 | 19,000 00 | |
| | | | 1882-83 | 10,000 00 | |
| | | | | | 29,000 00 |
| Feb. 7, 1853. | 5 | Deficiency of Appropriations | 1872-73 | 6,000 00 | |
| | | | 1877-78 | 10,000 00 | |
| | | | | | 16,000 00 |
| Feb. 25, 1853. | 5 | Deficiency of Appropriations | 1882-83 | ..... | 20,000 00 |
| Mar. 3, 1853. | 4½ | Renewal of City Debt due in 1854-55 . . | 1878-79 | 583,205 00 | |
| | | | 1883-84 | 12,000 00 | |
| | | | | | 595,205 00 |
| April 1, 1853. | 5 | Deficiency of Appropriations | 1877-78 | ..... | 40,000 00 |
| July 18, 1853. | 5 | Public Lands and South Bay | 1873-74 | ..... | 3,000 00 |
| July 25, 1853. | 5 | New Primary School-house, Engine | | | |
| | | House and Ward Room, Ward 9 | 1873-74 | ..... | 3,000 00 |
| Oct. 10, 1853. | 5 | Lot for Library Building | 1882-84 | ..... | 58,000 00 |
| | | Gas Fixtures for Street Lamps | 1873-74 | ..... | 3,000 00 |
| Dec. 31, 1853. | 5 | Police Appropriations | 1884-85 | ..... | 10,000 00 |
| Feb. 17, 1854. | 5 | Deficiency of Appropriations | 1884-85 | ..... | 48,000 00 |
| Feb. 20, 1854. | 5 | do. | 1884-85 | ..... | 19,000 00 |
| Mar. 13, 1854. | 5 | House of Industry | 1884-85 | ..... | 20,000 00 |
| April 10, 1854. | 5 | South Bay | 1884-85 | ..... | 5,000 00 |
| July 12, 1855. | 5 | Public Library Lot | 1876-77 | ..... | 3,000 00 |
| Dec. 22, 1857. | 5 | New Sewer in Dedham Street | 1878-79 | ..... | 1,500 00 |
| Nov. 10, 1853. | 5 | Public Lands | 1873-74 | ..... | 9,000 00 |
| Nov. 19, 1853. | 5 | Widening Streets | 1873-74 | ..... | 50,000 00 |
| Dec. 31, 1853. | 5 | Mount Hope Cemetery | 1874-75 | ..... | 1,500 00 |
| May 13, 1859. | 5 | Lot for Steam Fire Engine House . . . | 1874-75 | ..... | 2,000 00 |
| Aug. 2, 1859. | 5 | Hawes School-house, South Boston . . . | 1874-75 | 14,000 00 | |
| | | | 1875-76 | 1,000 00 | |
| | | | | | 15,000 00 |
| Aug. 3, 1859. | 5 | Public Lands | 1874-75 | ..... | 14,000 00 |
| Aug. 9, 1859. | 5 | New Grammar School-house, Ward 11 . | 1874-75 | ..... | 45,000 00 |
| Oct. 4, 1859. | 5 | South Bay Improvements | 1874-75 | ..... | 150,000 00 |
| Oct. 25, 1859. | 5 | New Wharf Lot on North Grove Street, | | | |
| | | for City Stables and Paving Department | 1874-75 | ..... | 40,500 00 |
| Dec. 8, 1859. | 5 | Suffolk Street Primary School-house . . | 1874-75 | 24,000 00 | |
| | | | 1875-76 | 1,000 00 | |
| | | | | | 25,000 00 |
| Dec. 9, 1859. | 5 | Extension of Albany Street | 1879-80 | ..... | 84,800 00 |
| Dec. 20, 1859. | 5 | Public Lands | 1874-75 | ..... | 10,000 00 |
| Feb. 4, 1860. | 5 | North Street Widening | 1873-74 | 100,000 00 | |
| | | | 1874-75 | 25,000 00 | |
| | | | 1875-76 | 17,000 00 | |
| | | | 1879-80 | 68,000 00 | |
| | | | | | 200,000 00 |
| April 3, 1860. | 5 | Brimmer School-house Lot | 1874-75 | ..... | 13,000 00 |
| May 8, 1860. | 5 | Galop's Island | 1880-81 | ..... | 5,000 00 |
| May 8, 1860. | 5 | High Street Primary School-house . . . | 1880-81 | ..... | 60,000 00 |
| May 8, 1860. | 5 | Poplar Street Primary School-house . . | 1876-77 | ..... | 3,000 00 |
| May 15, 1860. | 5 | Public Lands | 1875-76 | ..... | 12,000 00 |
| June 6, 1860. | 5 | South Bay | 1879-80 | ..... | 146,000 00 |
| | | <i>Carried forward</i> . . . . . | ..... |  | \$2,191,264 80 |

212 CHARACTER OF THE FUNDED BOSTON CITY DEBT,—1871.

| Date of order for Loan. | Rate of Interest. | Object of the Loan. | When due. | Amounts. | Totals. |
|-------------------------|-------------------|---|-----------|-------------|----------------|
| June 8, 1860. | 5 | <i>Brought forward</i> | 1879-80 | \$53,000 00 | \$2,191,264 80 |
| | | Tremont Street Improvement | 1880-81 | 1,200 00 | |
| June 9, 1860. | 5 | Dover Street Improvement | 1880-81 | 55,000 00 | 100,000 00 |
| July 14, 1860. | 5 | Water Works | 1875-76 | 16,000 00 | |
| July 16, 1860. | 5 | Public Garden | 1875-76 | 10,000 00 | |
| | | | 1880-81 | 15,000 00 | 25,000 00 |
| Aug. 18, 1860. | 5 | Phillips School-house | 1876-77 | 1,000 00 | |
| | | | 1880-81 | 77,000 00 | 78,000 00 |
| Sept. 28, 1860. | 5 | North Street Widening | 1880-81 | 95,000 00 | |
| Nov. 6, 1860. | 5 | Public Garden | 1875-76 | 10,000 00 | |
| Nov. 21, 1860. | 5 | Public Lands | 1875-76 | 2,000 00 | |
| | | | 1876-77 | 1,500 00 | 3,500 00 |
| Dec. 8, 1860. | 5 | Water Works | 1875-76 | 5,000 00 | |
| Dec. 11, 1860. | 5 | Boston Harbor Survey | 1875-76 | 8,000 00 | |
| | | Tremont Street Improvement | 1875-76 | 8,000 00 | |
| Dec. 12, 1860. | 5 | Winthrop School-house Lot | 1875-76 | 12,000 00 | |
| | | | 1876-77 | 1,500 00 | 13,500 00 |
| Dec. 26, 1860. | 5 | Extension of Court House | 1875-76 | 25,000 00 | |
| | | | 1876-77 | 4,000 00 | 29,000 00 |
| Dec. 27, 1860. | 5 | Altering Old Dwight School-house for a Primary School-house | 1875-76 | 12,000 00 | |
| Jan. 1, 1861. | 5 | South Street Grammar School-house | 1876-77 | 88,000 00 | |
| Jan. 5, 1861. | 5 | Sewer Appropriation | 1875-76 | 15,000 00 | |
| April 6, 1861. | 5 | Widening Franklin Street | 1876-77 | 60,000 00 | |
| April 19, 1861. | 5 | War Expenses | 1876-77 | 96,000 00 | |
| May 31, 1861. | 5 | Dover Street Improvement | 1876-77 | 70,000 00 | |
| | | | 1880-81 | 15,000 00 | 85,000 00 |
| June 5, 1861. | 5 | Station House No. 3 | 1877-78 | 24,000 00 | |
| June 17, 1861. | 5 | Soldiers' Relief | 1877-78 | 10,000 00 | |
| | | Primary School-house, Ward 12 | 1877-78 | 25,000 00 | |
| June 19, 1861. | 5 | Blossom Street Primary School-house | 1876-77 | 5,000 00 | |
| | | Public Lands | 1876-77 | 20,000 00 | |
| July 13, 1861. | 5 | Normal School-house Lot | 1877-78 | 81,000 00 | |
| July 16, 1861. | 5 | City Hospital Building | 1877-78 | 100,000 00 | |
| July 22, 1861. | 5 | Albion Street | 1877-78 | 10,000 00 | |
| July 22, 1861. | 5 | Primary School-house, Ward 12 | 1877-78 | 6,000 00 | |
| Oct. 4, 1861. | 5 | Station House No. 3 | 1877-78 | 5,000 00 | |
| Oct. 7, 1861. | 5 | Soldiers' Relief | 1877-78 | 25,000 00 | |
| Nov. 5, 1861. | 5 | Additional Appropriations | 1877-78 | 46,000 00 | |
| Nov. 15, 1861. | 5 | Public Garden | 1881-82 | 5,000 00 | |
| Nov. 26, 1861. | 5 | Additional Appropriations | 1877-78 | 60,000 00 | |
| Dec. 13, 1861. | 5 | New City Stables | 1881-82 | 25,000 00 | |
| Dec. 17, 1861. | 5 | Public Garden Fence | 1881-82 | 27,000 00 | |
| Dec. 18, 1861. | 5 | Soldiers' Relief | 1877-78 | 25,000 00 | |
| Dec. 27, 1861. | 5 | City Hospital Building | 1883-84 | 43,000 00 | |
| Jan. 4, 1862. | 5 | Primary School-house, Harrison avenue | 1881-82 | 20,060 00 | |
| Feb. 8, 1862. | 5 | Soldiers' Relief | 1881-82 | 25,000 00 | |
| Mar. 5, 1862. | 5 | Soldiers' Relief | 1881-82 | 20,000 00 | |
| Mar. 25, 1862. | 5 | Public Lands | 1877-78 | 15,000 00 | |
| April 1, 1862. | 5 | Soldiers' Relief | 1881-82 | 20,000 00 | |
| April 29, 1862. | 5 | Soldiers' Relief | 1881-82 | 20,000 00 | |
| May 5, 1862. | 5 | Primary School-house, Chardon Street | 1881-82 | 25,000 00 | |
| June 14, 1862. | 5 | High and Latin School-house | 1881-82 | 12,000 00 | |
| July 1, 1862. | 5 | New City Hall | 1882-83 | 133,000 00 | |
| | | | 1883-84 | 4,000 00 | 137,000 00 |
| July 2, 1862. | 5 | Soldiers' Relief | 1881-82 | 20,000 00 | |
| July 5, 1862. | 5 | Primary School-house, Bowdoin District | 1881-82 | 22,000 00 | |
| July 14, 1862. | 5 | Recruiting Fund | 1881-82 | 261,500 00 | |
| | | | 1883-84 | 34,000 00 | 295,500 00 |
| | | <i>Carried forward</i> | | | \$4,116,764 80 |

1 Plus \$5,000.—School Trust Funds.

CHARACTER OF THE FUNDED BOSTON CITY DEBT, — 1871. 213

| Date of order for Loan. | Rate of Interest. | Object of the Loan. | When Due. | Amounts. | Totals. |
|-------------------------|-------------------|--|-----------|------------|----------------|
| | | <i>Brought forward</i> | | | \$4,116,784 80 |
| July 23, 1862. | 5 | City Hospital Building | 1883-84 | 50,000 00 | |
| July 28, 1862. | 5 | Primary School-house, North Bennet St. | 1883-84 | 20,000 00 | |
| July 30, 1862. | 5 | Soldiers' Relief | 1883-84 | 5,000 00 | |
| | | | 1885-86 | 12,000 00 | |
| | | | | | \$17,000 00 |
| Sept. 8, 1862. | 5 | Recruiting Fund | 1882-83 | | |
| Oct. 6, 1862. | 5 | Soldiers' Relief | 1883-84 | 25,000 00 | |
| Oct. 16, 1862. | 5 | Widening Streets | 1883-84 | 10,000 00 | |
| Nov. 3, 1862. | 5 | New City Stables | 1883-84 | 25,000 00 | |
| Nov. 7, 1862. | 5 | Soldiers' Relief | 1883-84 | 25,000 00 | |
| Nov. 7, 1862. | 5 | Recruiting Fund | 1883-84 | 30,000 00 | |
| Dec. 1, 1862. | 5 | Soldiers' Relief | 1883-84 | 20,000 00 | |
| | | | 1884-85 | 11,000 00 | |
| | | | | | \$1,000 00 |
| Dec. 12, 1862. | 5 | Recruiting Fund | 1883-84 | 41,000 00 | |
| | | | 1884-85 | 181,000 00 | |
| | | | | | \$222,000 00 |
| Feb. 6, 1863. | 5 | Additions to Appropriations | 1883-84 | 4,000 00 | |
| | | | 1884-85 | 6,000 00 | |
| | | | | | \$10,000 00 |
| Feb. 10, 1863. | 5 | Additional to Appropriations | 1884-85 | | |
| Feb. 16, 1863. | 5 | Dover Street Improvement | 1883-84 | 9,000 00 | |
| | | | 1885-86 | 65,000 00 | |
| | | | 1886-87 | 1,000 00 | |
| | | | | | \$75,000 00 |
| Mar. 23, 1863. | 5 | City Hospital Building | 1884-85 | 20,000 00 | |
| | | | 1885-86 | 17,000 00 | |
| | | | 1886-87 | 10,000 00 | |
| | | | | | \$47,000 00 |
| April 3, 1863. | 5 | New City Hall | 1885-86 | | |
| April 10, 1863. | 5 | Additional Appropriations | 1886-87 | | |
| April 23, 1863. | 5 | Primary School-house, Boylston District. | 1886-87 | 17,000 00 | |
| | 6 | | 1874-75 | 1,000 00 | |
| | | | | | \$18,000 00 |
| July 3, 1863. | 5 | Emergency Fund | 1886-87 | | |
| July 7, 1863. | 5 | Public Lands | 1886-87 | | |
| Sept. 29, 1863. | 5 | Bounty to Volunteers | 1884-85 | 1,000 00 | |
| | | | 1885-86 | 409,000 00 | |
| | | | 1886-87 | 1,000 00 | |
| | | | | | \$411,000 00 |
| Nov. 11, 1863. | 6 | Primary School-house, Boylston District. | 1874-75 | | |
| Nov. 17, 1863. | 5 | Recruiting | 1886-87 | | |
| Dec. 4, 1863. | 5 | Grammar Schools | 1886-87 | | |
| Dec. 4, 1863. | 5 | Dover Street | 1886-87 | | |
| Feb. 12, 1864. | 5 | Public Lands | 1886-87 | 7,000 00 | |
| | 6 | | 1874-75 | 5,000 00 | |
| | | | | | \$12,000 00 |
| Feb. 16, 1864. | 6 | City Hospital Building | 1874-75 | | |
| April 22, 1864. | 6 | Soldiers' Relief | 1874-75 | | |
| May 26, 1864. | 6 | Grammar School-house, Prescott Street. | 1874-75 | | |
| June 23, 1864. | 6 | Ferdinand Street. Brown's Contract. | 1874-75 | | |
| July 22, 1864. | 6 | Grammar School-house, Prescott Street. | 1874-75 | | |
| Oct. 8, 1864. | 6 | Temple Place, Widening | 1874-75 | | |
| Oct. 22, 1864. | 6 | Station House, Ward 8 | 1874-75 | | |
| Nov. 14, 1864. | 5 | East Street School-house Yard | 1874-75 | | |
| Nov. 15, 1864. | 6 | City Hospital Building | 1874-75 | 10,000 00 | |
| | | | 1875-76 | 20,000 00 | |
| | | | | | \$30,000 00 |
| Dec. 2, 1864. | 6 | City Hospital, Deficiency of Appropriation | 1874-75 | | |
| | | Mayhew School-house Yard | 1874-75 | | |
| Dec. 13, 1864. | 6 | Chestnut Hill Reservoir | 1875-76 | | |
| Dec. 14, 1864. | 6 | Steam Fire Engine House, East Boston. | 1874-75 | | |
| Dec. 30, 1864. | 6 | Gram'r Sc'l-houses, Deficiency of Appr'n | 1874-75 | | |
| Dec. 30, 1864. | 6 | Primary Sc'l-houses, Deficiency of Appr'n | 1874-75 | | |
| Dec. 30, 1864. | 6 | Grammar School-house Lot, Ferdinand St. | 1874-75 | | |
| Dec. 30, 1864. | 6 | Albany Street Extension | 1874-75 | | |
| | | | | | \$10,500 00 |
| | | <i>Carried forward</i> | | | \$8,507,784 80 |

1 Plus \$1,000 to Public Library Trust Funds.
2 Plus \$17,500 City Hospital Trust Fund; \$500 O. Poor Trust Fund. 3 Plus \$2,508.80 O. Poor Trust Funds.

214 CHARACTER OF THE FUNDED BOSTON CITY DEBT,—1871.

| Date of order for Loan. | Rate of Interest. | Object of the Loan. | When Due. | Amounts. | Totals. |
|----------------------------------|-------------------|--|-----------|--------------|----------------|
| <i>Brought forward</i> | | | | | |
| Feb. 7, 1865. | 6 | Public Lands | 1874-75 | ..... | \$6,507,764 80 |
| Mar. 17, 1865. | 6 | Lamps, Deficiency of Appropriation | 1875-76 | ..... | 14,000 00 |
| Mar. 31, 1865. | 6 | New City Hall | 1874-75 | \$18,000 00 | 20,000 00 |
| | | | 1875-76 | 71,000 00 | |
| May 1, 1865. | 6 | Police Station House, Ward 8 | 1875-76 | ..... | 89,000 00 |
| May 5, 1865. | 6 | Back Bay and Surface Drainage | 1875-76 | ..... | 30,000 00 |
| June 7, 1865. | 6 | City Hospital, Building Pavilion No. 8 | 1875-76 | ..... | \$93,000 00 |
| June 19, 1865. | 6 | Steam Fire Engine House No. 10 | 1875-76 | ..... | 69,000 00 |
| June 19, 1865. | 6 | Grammar School-house, Prescott street | 1875-76 | ..... | 17,000 00 |
| July 14, 1865. | 6 | Unliquidated Street Claims | 1875-76 | ..... | 4,000 00 |
| July 24, 1865. | 6 | Primary School-houses, Alterations | 1875-76 | ..... | 50,000 00 |
| Sept. 9, 1865. | 6 | Chestnut Hill Reservoir | 1875-76 | ..... | 14,000 00 |
| Sept. 25, 1865. | 6 | Winthrop School-house Yard | 1875-76 | ..... | \$23,000 00 |
| Sept. 26, 1865. | 6 | Grammar School-house, Prescott Street | 1875-76 | ..... | 12,500 00 |
| Oct. 6, 1865. | 6 | City Hall | 1875-76 | ..... | 7,000 00 |
| Oct. 6, 1865. | 6 | Winthrop School-house Yard | 1875-76 | ..... | 60,000 00 |
| Oct. 17, 1865. | 6 | Eastern Railroad Wharf | 1875-76 | ..... | 1,500 00 |
| Oct. 21, 1865. | 6 | Fire Department, New Engine | 1875-76 | ..... | 4,000 00 |
| Oct. 27, 1865. | 6 | Sewers, Additional Appropriation | 1875-76 | ..... | 11,000 00 |
| Oct. 31, 1865. | 6 | People's Ferry Drops | 1875-76 | ..... | 15,000 00 |
| Nov. 10, 1865. | 6 | Hancock School-house Yard | 1875-76 | ..... | 7,000 00 |
| Dec. 19, 1865. | 6 | Primary School-house, East Street | 1875-76 | ..... | 29,000 00 |
| Dec. 22, 1865. | 6 | New Lunatic Hospital | 1875-76 | ..... | 38,000 00 |
| Dec. 27, 1865. | 6 | Public Lands | 1875-76 | ..... | 28,000 00 |
| Dec. 29, 1865. | 6 | City Hall | 1875-76 | ..... | 15,000 00 |
| Feb. 2, 1866. | 6 | Station House, Ward 8 | 1875-76 | ..... | 60,000 00 |
| Feb. 10, 1866. | 6 | Widening Streets | 1875-76 | ..... | 6,000 00 |
| Mar. 14, 1866. | 6 | Hose House No. 1 | 1876-77 | ..... | 80,000 00 |
| Apr. 17, 1866. | 6 | Hancock School-house Yard, etc. | 1875-76 | ..... | 15,000 00 |
| Apr. 23, 1866. | 6 | Grammar School-house, Prescott Street | 1875-76 | ..... | 22,000 00 |
| May 8, 1866. | 6 | Battery Armory Building | 1877-78 | ..... | 10,000 00 |
| May 8, 1866. | 6 | Harbor Police Station House | 1875-76 | ..... | 30,000 00 |
| | | | 1877-78 | 17,000 00 | |
| | | | | 12,000 00 | |
| June 26, 1866. | 6 | Back Bay Filling | 1877-78 | ..... | \$29,000 00 |
| June 30, 1866. | 6 | Meridian Street Bridge | 1877-78 | ..... | 32,000 00 |
| July 7, 1866. | 6 | School-house, Richmond Street | 1877-78 | ..... | 56,000 00 |
| July 9, 1866. | 6 | Dedham Street Lot, etc. | 1877-78 | ..... | 60,000 00 |
| July 23, 1866. | 6 | Harbor Dredging Machine | 1876-77 | ..... | 12,000 00 |
| Aug. 7, 1866. | 6 | Primary School-house, East Street | 1876-77 | ..... | 42,000 00 |
| Aug. 7, 1866. | 6 | Police Station No. 2 | 1876-77 | ..... | 10,000 00 |
| Aug. 7, 1866. | 6 | People's Ferry Drops | 1876-77 | ..... | 20,000 00 |
| Sept. 7, 1866. | 6 | Albany Street Grading | 1876-77 | ..... | 20,000 00 |
| Sept. 23, 1866. | 6 | Adams School-house | 1876-77 | ..... | \$36,000 00 |
| Oct. 9, 1866. | 6 | Public Lands | 1876-77 | ..... | 3,000 00 |
| Oct. 9, 1866. | 6 | Chestnut Hill Driveway | 1876-77 | ..... | 10,000 00 |
| Nov. 17, 1866. | 6 | Dedham Street Grading | 1876-77 | ..... | 125,000 00 |
| Nov. 23, 1866. | 6 | People's Ferry Drops | 1876-77 | ..... | \$26,000 00 |
| Dec. 1, 1866. | 6 | Central Charity Bureau | 1876-77 | ..... | 15,000 00 |
| Dec. 14, 1866. | 6 | Albany Street Damages | 1876-77 | ..... | 70,000 00 |
| Mar. 8, 1867. | 6 | Grammar School-house, Ward 7 | 1876-77 | ..... | 60,000 00 |
| Mar. 12, 1867. | 6 | Back Bay Lots | 1876-77 | ..... | 60,000 00 |
| May 3, 1867. | 6 | Hose House No. 1 | 1876-77 | ..... | 32,175 00 |
| May 7, 1867. | 6 | Wells School-house | 1876-77 | ..... | 7,000 00 |
| May 11, 1867. | 6 | Engine Ho. and Ward Room, Ward 12 | 1876-77 | ..... | 91,000 00 |
| May 25, 1867. | 6 | Grammar School-house, Ward 7 | 1876-77 | ..... | 28,000 00 |
| July 12, 1867. | 6 | Central Charity Bureau | 1876-77 | ..... | 15,000 00 |
| July 12, 1867. | 6 | Wells School-house | 1876-77 | ..... | \$104,000 00 |
| July 12, 1867. | 6 | Engine Ho. and Ward Room, Ward 12 | 1876-77 | ..... | 15,000 00 |
| Jan. 3, 1868. | 6 | Harriison Avenue Flats | 1876-77 | ..... | 10 4,000 00 |
| Mar. 10, 1868. | 6 | Primary School-house, Charter Street | 1876-77 | ..... | \$1 64,000 00 |
| Apr. 11, 1868. | 6 | Devonshire Street | 1876-77 | ..... | \$2 22,500 00 |
| | | | | 100,000 00 | |
| | | | | 19295,000 00 | |
| | | | | | 395,000 00 |
| | | <i>Carried forward</i> | | | \$8,804,439 80 |

1 Plus \$8,000 O. Poor Trust Funds.
2 Plus \$10,000 O. Poor Trust Funds.
3 Plus \$1,000 O. Poor Trust Funds; \$5,000 School Trust Funds.
4 Plus \$25,000 O. Poor Trust Funds; \$1,700 Poor Widows' Funds.
5 Plus \$1,000 School Trust Funds.
6 Plus \$31,000 O. Poor Trust Funds.

7 Plus \$4,000 O. Poor Trust Funds.
8 Plus \$4,800 O. Poor Trust Funds.
9 Plus \$6,000 O. Poor Trust Funds.
10 Plus \$4,000 City Hospital Trust Funds.
11 Plus \$1,000 O. Poor Trust Funds.
12 Plus \$500 Norcross School Fund.
13 Plus \$5,000 O. Poor Trust Funds.

CHARACTER OF THE FUNDED BOSTON CITY DEBT, — 1871 215

| Date of order for Loan. | Rate of Interest. | Object of the Loan. | When Due. | Amounts. | Totals. |
|-------------------------|-------------------|---|-----------|------------|-----------------|
| | | <i>Brought forward</i> . . . . . | ..... | ..... | \$8,804,439 80 |
| May 12, 1868. | 6 | Primary School-house, Ward 7 . . . . . |  | ..... | 40,000 00 |
| May 22, 1868. | 6 | Church Street District . . . . . |  | ..... | 200,000 00 |
| June 6, 1868. | 6 | Widening Tremont Street . . . . . |  | ..... | 500,000 00 |
| June 6, 1868. | 6 | Widening Federal Street . . . . . |  | ..... | 250,000 00 |
| June 12, 1868. | 6 | Station House, Ward 15 . . . . . |  | ..... | 40,000 00 |
| June 29, 1868. | 6 | Chestnut Hill Driveway . . . . . |  | ..... | 35,000 00 |
| July 14, 1868. | 6 | Grammar School-house, Ward 12 . . . . . |  | ..... | 86,000 00 |
| July 21, 1868. | 6 | Ward Room, Ward 9, and Hose House No. 8 . . . . . |  | ..... | 20,000 00 |
| July 28, 1868. | 6 | Grammar School-house, Ward 9 | Demand. | ..... | 86,000 00 |
| Aug. 1, 1868. | 6 | Shawmut Avenue and Ruggles Street . . . . . |  | ..... | 25,000 00 |
| Aug. 3, 1868. | 6 | Normal School-house Lot, Newton St. . . . . |  | ..... | 51,000 00 |
| Oct. 2, 1868. | 6 | Avon Place . . . . . |  | ..... | 115,000 00 |
| Oct. 27, 1868. | 6 | Hose House No. 3 . . . . . |  | ..... | 16,000 00 |
| Nov. 6, 1868. | 6 | Church Street District . . . . . |  | ..... | 200,000 00 |
| Dec. 11, 1868. | 6 | Shawmut Avenue and Ruggles Street . . . . . |  | ..... | 11,000 00 |
| Feb. 24, 1869. | 6 | Primary School-house Lot, Appleton Street . . . . . |  | ..... | 29,000 00 |
| Mar. 26, 1869. | 6 | Hook and Ladder House, Fourth St. . . . . |  | ..... | 16,000 00 |
| Sept. 29, 1869. | 6 | Oliver Street | 1879-80 | ..... | 100,000 00 |
| Mar. 30, 1869. | 6 | Girls' High and Normal School-house | 1879-80 | ..... | * 180,500 00 |
| Apr. 24, 1869. | 6 | Widening Federal Street | 1879-80 | ..... | 75,000 00 |
| May 14, 1869. | 6 | Engine and Hose House, East Street | 1878-79 | * 6,000 00 | |
| | | | 1879-80 | 16,500 00 | |
| | | | | | 22,500 00 |
| June 25, 1869. | 6 | Grammar School-house, Ward 1 | 1879-80 | ..... | 90,000 00 |
| July 2, 1869. | 6 | Grammar School-house, Ward 14 | 1879-80 | ..... | 20,000 00 |
| July 7, 1869. | 6 | Primary School-house, Appleton Street | 1879-80 | ..... | 60,000 00 |
| Sept. 4, 1869. | 6 | Primary School-house Lot, Yeoman St. | 1879-80 | ..... | 18,000 00 |
| Sept. 7, 1869. | 6 | Primary School-house, Berlin Street | 1879-80 | ..... | 58,000 00 |
| Sept. 21, 1869. | 6 | Primary School-house, Fayette Street | 1879-80 | ..... | 41,000 00 |
| Oct. 25, 1869. | 6 | Boston Ferry Scip | 1879-80 | ..... | 275,000 00 |
| Nov. 9, 1869. | 6 | Grammar School-house, Ward 14 | 1879-80 | ..... | 90,000 00 |
| Nov. 26, 1869. | 6 | Widening Tremont Street | 1879-80 | ..... | 20,000 00 |
| Dec. 28, 1869. | 6 | Primary School-house, Sixth Street | 1879-80 | ..... | 7,000 00 |
| Dec. 28, 1869. | 6 | Primary School-house, Yeoman Street | 1879-80 | ..... | 50,000 00 |
| Dec. 31, 1869. | 6 | Widening Elliot Street | 1879-80 | ..... | 236,000 00 |
| Dec. 18, 1868. | 6 | Atlantic Avenue | * 99-1900 | ..... | 1,200,000 00 |
| Dec. 31, 1868. | 6 | Widening Hanover Street | * 99-1900 | £800,000 | 500,000 00 |
| Jan. 22, 1869. | 6 | Church Street District | * 99-1900 | Loan. | 273,415 89 |
| July 23, 1869. | 6 | Fort Hill Improvement | * 99-1900 | ..... | 1,250,000 00 |
| Oct. 15, 1869. | 6 | Widening Hanover Street, No. 2 | * 99-1900 | ..... | 600,000 00 |
| Mar. 30, 1869. | 6 | Girls' High and Normal School-house | 1879-80 | ..... | 4,000 00 |
| May 3, 1869. | 6 | Broadway Extension | 1879-80 | ..... | 550,000 00 |
| July 2, 1869. | 6 | Church Street District | 1890-91 | ..... | 475,000 00 |
| July 2, 1869. | 6 | Grammar School-house, Ward 14 | 1879-80 | ..... | 8,000 00 |
| Sept. 24, 1869. | 6 | Water to Deer Island | 1879-80 | ..... | 54,000 00 |
| Dec. 31, 1869. | 6 | Widening Elliot Street | 1879-80 | ..... | 114,000 00 |
| Apr. 22, 1870. | 6 | Water to Deer Island | 1879-80 | ..... | 21,000 00 |
| Apr. 29, 1870. | 6 | Girls' High and Normal School-house | 1879-80 | 4,000 00 | |
| | | | 1880-81 | 6,000 00 | |
| | | | | | 10,000 00 |
| May 7, 1870. | 6 | Broadway Extension | 1879-80 | ..... | 450,000 00 |
| May 21, 1870. | 6 | Mount Washington Avenue Bridge . . . . . | ..... | ..... | * 44,000 00 |
| June 3, 1870. | 6 | Widening Boylston Street | 1879-80 | ..... | 115,000 00 |
| June 24, 1870. | 6 | Devonshire Street | Demand. | ..... | 17,000 00 |
| June 28, 1870. | 6 | Primary School-house, Sixth Street . . . . . |  | ..... | 36,000 00 |
| July 13, 1870. | 6 | Suffolk Street District | 1890-91 | ..... | 500,000 00 |
| July 16, 1870. | 6 | Canton Street Grading | 1879-80 | * 9,000 00 | |
| | | | 1880-81 | 30,000 00 | |
| | | | 1890-91 | * 7,000 00 | |
| | | | | | 46,000 00 |
| Oct. 10, 1870. | 6 | Shawmut Avenue Extension | 1890-91 | ..... | 225,000 00 |
| Nov. 4, 1870. | 6 | Scolley's Building | 1890-91 | ..... | 135,000 00 |
| Nov. 11, 1870. | 6 | Widening Hanover Street, No. 2 | 1890-91 | ..... | 220,000 00 |
| Nov. 11, 1870. | 6 | Harrison Avenue Extension | 1890-91 | ..... | 220,000 00 |
| Dec. 30, 1870. | 6 | Widening Kingston Street | 1890-91 | ..... | 225,000 00 |
| | | | | | \$19,124,856 69 |

1 Plus \$8,000 O. Poor Trust Funds.

2 Plus \$4,500 O. Poor Trust Funds.

3 Plus \$500 City Hospital Trust Funds.

3 Plus \$500 School Trust Funds.

3 Plus \$7,000 Overseers of the Poor Trust Funds.

4 Plus \$12,000 Overseers of the Poor Trust Funds.

5 Plus \$3,000 School Trust Funds.

6 Plus \$3,000 Overseers of the Poor Trust Funds.

\$2,000 School Trust Funds.

RECAPITULATION

*Of the Objects for which the outstanding Funded Debt of the
City of Boston was contracted.*

| | |
|--|-----------------------|
| Albion Street, raising houses and grading, | \$10,000 00 |
| Back Bay and Surface Drainage, | 99,050 00 |
| Bridges, | 112,000 00 |
| Chestnut Hill Driveway, | 160,000 00 |
| Church Street District, | 400,000 00 |
| City Hall, | 476,000 00 |
| City Hospital, | 389,000 00 |
| Dover Street, raising houses and grading, | 280,000 00 |
| East Boston Ferries, | 317,000 00 |
| Harbor dredging, machine and scows, | 42,000 00 |
| Galop's Island, | 5,000 00 |
| Harbor Survey, | 8,000 00 |
| Mount Hope Cemetery, | 1,500 00 |
| Old debts, renewal of, | 595,205 00 |
| Ordinary expenditures, | 645,000 00 |
| Public buildings, <i>exclusive of School-houses,</i> | 805,809 80 |
| Public lands, <i>exclusive of South Bay,</i> | 289,675 00 |
| Public lands and South Bay, | 53,000 00 |
| Public Garden, | 100,000 00 |
| School-houses, | 2,128,700 00 |
| Sewer, Dedham Street, | 1,500 00 |
| South Bay, exclusive of Public lands, | 301,000 00 |
| Tremont Street, | 68,000 00 |
| Trust Funds, | 1,000 00 |
| Widening, extending, grading and building streets, | 9,781,715 89 |
| Wharves, | 45,200 00 |
| <i>Carried forward,</i> | <hr/> \$17,115,355 69 |

RECAPITULATION.

217

| | | |
|---|----------------|-----------------|
| <i>Brought forward,</i> | | \$17,115,855 69 |
| War Expenses, viz. : | | |
| Recruiting fund, | \$1,334,500 00 | |
| Soldiers' relief, | 384,000 00 | |
| Emergency war fund, | 100,000 00 | |
| Other expenses, | 96,000 00 | |
| | <hr/> | 1,914,500 00 |
| Water Works : * | | |
| Raising main pipe on Tremont street and laying new pipe on Beacon street, | \$21,000 00 | |
| Chestnut Hill Reservoir, | 74,000 00 | |
| | <hr/> | 95,000 00 |
| | | <hr/> |
| | | \$19,124,855 69 |
| | | <hr/> <hr/> |

* The above issued as City Debt to cover \$95,000, negotiated as Water Loan, of 1860-61, but used for city purposes, not being wanted for the object for which it was obtained, viz. : the constructing of a new main pipe from the Brookline Reservoir, — the Loan issued for that purpose amounting to \$400,000, and the work costing only \$305,000.

WATER LOANS.

APRIL 30, 1871.

In addition to the CITY, ROXBURY and DORCHESTER DEBT, as heretofore stated, there exist Loans, made on account of the WATER WORKS, as follows, viz.:

On the issue of BOSTON WATER SCRIP, authorized by Legislative Acts of 30th March, 1846, and 1st May, 1849, as follows:

On *Sterling Bonds*, bearing interest at the rate of $4\frac{1}{2}$ per cent. to the amount of £400,000, in sums of £100, £200 and £500 each, payable in London, in the financial year 1872-73, for which we have realized here, including exchange, \$1,949,711 11

Loan of 1860-61, authorized by an order of the City Council, June 30, 1858, on account of new main from Brookline Reservoir, due in 1877-78 and bears 5 per cent. interest, \$299,000 00

Also add, issued under said order, and used for city purposes, due financial year 1878-79,* 95,000 00

394,000 00

"Water Loan of 1865," for constructing a reservoir in Newton and Brighton, called the "Chestnut Hill Reservoir," bearing 6 per cent currency interest, due financial year 1875-76, 128,000 00

Due in 1876-77, 208,000 00

Due in 1879-80, 500,000 00

Due in 1900-01, 250,000 00

Due on demand, 1,290,000 00

"Water Loan of 1868" for extending Water Works into "Boston Highlands," due on demand, 450,000 00

Due in 1879-80, 250,000 00

"Water Loan of 1870," for extending the Water Works into Dorchester:

Due in 1900-01, 375,000 00

Carried forward, \$5,794,711 11

* Of the \$400,000 originally issued, as provided by the order of June 30, 1858, only \$305,000 was used for the purpose; but, July 14, 1860, a loan of \$18,000 was obtained for raising the pipes on Tremont street; and one of \$5,000, Dec. 8, 1860, for laying a new pipe on Beacon street. These sums, together with \$74,000 obtained the financial year 1865-66, under loan orders of Dec. 13, 1864, and Sept. 9, 1865, for purchasing land for the Chestnut Hill Reservoir, in the towns of Newton and Brighton, make up the balance of \$95,000 of the loan of June 30, 1858. This issue of City Debt certificates, for actual expenses of construction of the Water Works, will cover the balance of the loan issued as Water Loan, 1860-61, and so charged by the Treasurer, and by so doing the Auditor's City Debt and Water Loan accounts now agree with those of the Treasurer.

The amount issued for the construction of the Chestnut Hill Reservoir, over the \$74,000, is charged to the cost of the Water Works, and issued as loans for that purpose.

WATER LOANS.

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| | |
|--|----------------|
| <i>Brought forward,</i> | \$5,794,711 11 |
| Renewal of Loan of 1848 — due in 1900-01, | 688,000 00 |

| | |
|--|-----------------------|
| Total amount of Water Loans outstanding April 30, 1871, | <u>\$6,482,711 11</u> |
|--|-----------------------|

The Boston Water Scrip Loans will become due as follows :

| | |
|--|----------------|
| Sterling Bonds in 1872-73, | \$1,949,711 11 |
| New Main 1877-78, | 299,000 00 |
| “ “ 1878-79, | 95,000 00 |
| Loan of 1865 (Chestnut Hill Reservoir), 1875-76, | 128,000 00 |
| “ “ “ “ 1876-77, | 208,000 00 |
| “ “ “ “ 1879-80, | 500,000 00 |
| “ “ “ “ on demand, | 1,290,000 00 |
| “ “ “ “ 1900-01, | 250,000 00 |
| Loan of 1868 (Boston Highlands), on demand, | 450,000 00 |
| “ “ “ “ 1879-80, | 250,000 00 |
| Loan of 1870 (Dorchester), 1900-01, | 375,000 00 |
| Renewal of Loan of 1848, 1900-01, | 688,000 00 |

\$6,482,711 11

The average annual rate of interest on the above debt is five and forty-nine hundredths per cent, viz. :

| | |
|---|-------------|
| On \$1,949,711 11, @ $4\frac{1}{2}$ per cent in gold, | \$87,737 00 |
| 394,000 00, @ 5 “ “ | 19,700 00 |
| 4,139,000 00, @ 6 “ currency, | 248,340 00 |

\$6,482,711 11

\$355,777 00

CONSOLIDATED DEBT

OF THE

CITY OF BOSTON,

ON THE 30TH OF APRIL, 1871.

The AMOUNT of the Consolidated Debt of the City (*funded, unfunded, and Water Loans*) on the 30th of April, 1871, was \$26,666,436.73, and is made up of the following items, viz.:

| | |
|--|-----------------|
| FUNDED CITY DEBT, <i>as per statement on page 207,</i> | \$19,124,855 69 |
| UNFUNDED CITY DEBT, <i>as per statement on page 207,</i> | 193,519 93 |
| WATER LOANS, <i>as per statement on page 218,</i> | 6,482,711 11 |
| ROXBURY DEBT, <i>as per statement on page 205,</i> | 663,850 00 |
| DORCHESTER DEBT, <i>as per statement on page 206,</i> | 201,500 00 |

\$26,666,436 73

| | |
|-----------|-----------------|
| Funded, | \$26,472,916 80 |
| Unfunded, | 193,519 93 |

\$26,666,436 73

The classification of the Consolidated Debt of the city, *funded and unfunded*, April 30, 1871, is as follows:

| | |
|---|-----------------|
| CITY DEBT, proper, | \$14,666,690 09 |
| WATER DEBT. — The <i>net</i> cost of the Works to | |
| April 30, 1871, as stated on page 225, | 9,219,896 64 |
| WAR LOANS, outstanding, | 1,914,500 00 |
| ROXBURY DEBT, outstanding, | 663,850 00 |
| DORCHESTER DEBT, outstanding, | 201,500 00 |

\$26,666,436 73

THE NET INDEBTEDNESS
OF THE CITY OF BOSTON,
OF THE FINANCIAL YEARS 1869-70 AND 1870-71,
COMPARED.

| | |
|---|-----------------|
| The amount of the City Debt, so called, <i>funded and unfunded</i> (exclusive of the outstanding Water Loans), at the close of the financial year 1870-71, April 30, 1871, was, | \$19,318,375 62 |
| The amount of outstanding Water Loans was, | 6,482,711 11 |
| Roxbury Debt, | 663,850 00 |
| Dorchester Debt, | 201,500 00 |
| | <hr/> |
| | \$26,666,436 73 |

To meet which there is a Cash balance in the Treasury and City of Boston Stock belonging to the Sinking Fund, as stated on page 201,

\$10,711,259 83

Also bonds and mortgages on hand in the Treasury, amounting to

921,700 08

11,632,959 91

Net Debt, April 30, 1871,

\$15,033,476 82

The total Consolidated Debt of the City, at the close of the financial year 1869-70, April 30, 1870, including *Funded and Unfunded Debt and Outstanding Water Loans*, less the means then on hand for paying off the same' (\$9,215,831.25), was,

12,602,580 68

Net Increase of the Debt since April 30, 1870,

\$2,430,896 14

As the revenue from the Water Works has thus far contributed nothing towards the reduction of the cost of the Works, the Debt account should stand as follows:

CITY DEBT, including "War Loans," "Roxbury Loans," and "Dorchester Loans,"

\$17,446,540 09

WATER DEBT. — The *net* cost of the Water Works, up to the 30th April, 1871, as stated on page 225,

9,219,896 64

\$26,666,436 73



APPENDIX.

FINANCIAL DEPARTMENT OF THE CITY OF BOSTON,

FOR THE FINANCIAL YEAR 1870-71.

(Commencing May 1, 1870, and ending April 30, 1871.)

Mayor: NATHANIEL B. SHURTLEFF, from May 1, 1870, to Jan. 2, 1871.

“ WILLIAM GASTON, from January 2, 1871, to May 1, 1871.

City and County Treasurer:
F. U. TRACY.

Auditor of Accounts:
ALFRED T. TURNER.

COMMITTEE ON FINANCE.

From May 1, 1870, to January 2, 1871.

The Mayor, *ex officio*, Nathaniel B. Shurtleff; The Chairman of the Board of Aldermen, *ex officio*, Newton Talbot; Councilmen John O. Poor (Chairman on the part of the Common Council), Melville E. Ingalls, William Pope, Charles B. Perkins, Edmund B. Vannevar, Herman D. Bradt, John S. Moulton. Alfred T. Turner, Clerk.

From January 2, 1871, to May 1, 1871.

The Mayor, *ex officio*, William Gaston; The Chairman of the Board of Aldermen, *ex officio*, Charles E. Jenkins; Councilmen William Pope (Chairman on the part of the Common Council), Herman D. Bradt, John S. Moulton, Prescott Barker, Adams Ayer, David L. Webster, and Edward J. Long. Alfred T. Turner, Clerk.

COMMITTEE ON ACCOUNTS.

From May 1, 1870, to January 2, 1871.

Aldermen G. T. W. Braman (Chairman), Christopher A. Connor, Geo. O. Carpenter; Councilmen William M. Flanders (Chairman on the part of the Common Council), Frederick A. Wilkins (Clerk), Stephen R. Niles, William E. Bicknell, Franklin Williams.

From January 2, 1871, to May 1, 1871.

Aldermen Henry L. Pierce (Chairman), Edward A. White, Samuel Little; Councilmen William M. Flanders (Chairman on the part of the Common Council), Stephen R. Niles (Clerk), William E. Bicknell, Edmund B. Vannevar, Calvin M. Winch.

COMMITTEE ON THE REDUCTION OF THE CITY DEBT.

From May 1, 1871, to January 2, 1871.

Mayor, Nathaniel B. Shurtleff; President of the Common Council, Melville E. Ingalls; Chairman of the Committee on Finance on the part of the Common Council, John O. Poor, — all *ex officio*. Alfred T. Turner, Clerk.

BOARD OF COMMISSIONERS ON THE SINKING FUNDS.

From January 2, 1871, to May 1, 1871.

Mayor, William Gaston (Chairman); City Treasurer, F. U. Tracy; Auditor of Accounts, Alfred T. Turner (Secretary); Chairman of Committee on Accounts, Henry L. Pierce; Chairman of Committee on Finance on the part of the Common Council, William Pope, — all *ex officio*. At large, Newton Talbot and John O. Poor.

COST OF THE COCHITUATE WATER WORKS.

The following table shows the gross payments for constructing, carrying on and extending the Cochituate Water Works, from their commencement, August 20, 1846, to April 30, 1871, and the interest, discount and premium on the debt created for the purpose; also the income received from all sources to the credit of said works. The total payments foot up \$19,087,530.34; total income, \$9,867,633.70. Leaving the total *net cost* of the works April 30, 1871, \$9,219,896.64.

GROSS EXPENDITURES.

| | |
|---|------------------------|
| Water Commissioners' payments, | \$4,043,718 21 |
| Water Board of 1850, payments, | 866,163 89 |
| Cochituate Water Board's requisitions to April 30, 1871, | 5,962,437 77 |
| Other payments, which include salaries paid to the Water Registrar, Treasurer's Clerk for this department, executions against the city on account of the works, etc., | 89,890 10 |
| Interest, discount and premium account, | 8,625,820 37 |
| <i>Total Gross Expenditures,</i> | <u>\$19,087,530 34</u> |

GROSS INCOME.

| | |
|---|------------------------------|
| From water rates, from 1848 to April 30, 1871, | \$8,119,178 26 |
| From shutting off and letting on water, for non-payment of rates, sales of old materials, and all other sources, | 396,455 44 |
| | <u>\$8,515,633 70</u> |
| Add amount received in the Sinking Fund for the redemption of the City Debt from May 1, 1860, to May 1, 1871, being 3 per cent on the outstanding loans each year with compound interest, | 1,352,000 00 |
| | <u>9,867,633 70</u> |
| NET COST of the Cochituate Water Works to the city, all income being deducted, April 30, 1871, | <u><u>\$9,219,896 64</u></u> |

WAR EXPENSES.

The following table exhibits the gross expenditures of all kinds incurred by the city on account of the Southern Rebellion, which terminated in the spring of 1865; also the receipts on the same account. Under the head of Recruiting Receipts is included the return of money to the Treasurer, which had been advanced for that purpose. The receipts (except \$522.12) under the head of Soldiers' Relief are amounts which have been refunded by the State of Massachusetts.

| | Expenditures. | Receipts. |
|--------------------------------|------------------------------|-----------------------|
| RECRUITING. | | |
| 1862-63..... | \$937,012 26 | \$42,350 00 |
| 1863-64..... | 255,365 52 | 64,296 00 |
| 1863-64, State Bounty tax..... | 513,026 41 | ..... |
| 1864-65..... | 549,050 43 | 150,086 84 |
| 1867-68..... | ..... | 60 00 |
| 1868-69..... | ..... | 1,489 97 |
| SOLDIERS' RELIEF. | | |
| 1861-62..... | 129,309 00 | 479 12 |
| 1862-63..... | 309,553 09 | 61,071 02 |
| 1863-64..... | 297,328 33 | 257,066 51 |
| 1864-65..... | 293,987 67 | 310,759 87 |
| 1865-66..... | 117,469 30 | 290,007 28 |
| 1866-67..... | 257,407 60 | 164,000 00 |
| 1867-68..... | 109,179 79 | 205,000 00 |
| 1868-69..... | 108,709 95 | 145,387 63 |
| 1869-70..... | 102,845 29 | 102,500 00 |
| 1870-71..... | 96,564 20 | 99,043 00 |
| OTHER EXPENSES. | | |
| 1861-62..... | 90,151 63 | 6 52 |
| 1862-63..... | 15,856 53 | ..... |
| 1863-64..... | 33,010 34 | ..... |
| 1864-65..... | 19,457 60 | 1,061 23 |
| 1865-66..... | 23,371 13 | 8,580 00 |
| 1866-67..... | 19,795 05 | ..... |
| 1867-68..... | 7,750 98 | ..... |
| 1868-69..... | 1,959 00 | ..... |
| 1769-70..... | 900 50 | ..... |
| 1870-71..... | 52 00 | ..... |
| | <u>\$4,289,113 60</u> | <u>\$1,903,244 99</u> |
| Gross Expenditures..... | \$4,289,113 60 | |
| “ Receipts | 1,903,244 99 | |
| NET WAR EXPENSES..... | <u>\$2,385,868 61</u> | |

THE PUBLIC INSTITUTIONS.

The cost of carrying on the various institutions under the charge of the "Board of Directors for Public Institutions," for the financial year 1870-71, compared with the previous year, has been as follows, viz.:

HOUSE OF CORRECTION. — The number of inmates on the 30th of April, 1871, was 409, viz.: 316 males and 93 females,—average for the year, 428; previous year, 441. Expenditures—1870-71, \$82,001.09; 1869-70, \$74,381.12. Income—1870-71, \$75,599.56; 1868-69, \$81,378.41. The income of 1870-71 exceeds the ordinary expenditures to the amount of \$140.50.

HOUSES OF INDUSTRY, REFORMATION, ETC. — The whole number of inmates in these institutions on the 30th of April, 1871, was 1,062, viz.: 664 males, 398 females, — average for the year, 1,009; previous year, 998; distributed as follows: Almshouse, 277; House of Industry, 454; House of Reformation, boys, 242; girls, 86; total, 278. Total expenditures for these institutions, located at Deer Island, 1870-71, \$111,212.35; 1869-70, \$113,823.97. Income—1870-71, \$25,943.48; 1869-70, \$24,206.27. The income of 1870-71 is 23.3 per cent for carrying on the same, including improvements and repairs of the buildings, and making the *net* expenditures, 1870-71, \$85,268.87, against \$89,617.70, in 1869-70.

LUNATIC HOSPITAL. — The number of inmates on the 30th of April, 1871, was 238, viz.: males, 123; females, 110,—average for the year, 227; previous year, 205. Expenditures—1870-71, \$64,441.48; 1869-70, \$60,185.65. Income, 1870-71, \$5,676.80; 1869-70, \$6,402.78. The income of 1870-71 is 8.9 per cent of the cost of carrying on the establishment, and making the *net* cost of 1870-71, \$58,764.68, against \$53,782.87, in 1869-70.

LAMP DEPARTMENT.

The whole cost for lighting the streets of the city, during the financial year 1870-71, was \$324,755.51, against \$291,693 97 in the previous year. On the 30th of April, 1871, the city was lighted with 5,505 gas, and 1,192 oil lamps, being an increase of 451 gas, and a decrease of 119 oil lamps as compared with the previous year. The lamps are located as follows:

| | |
|-------------------------|-------------------------|
| In City Proper | 3,246 gas, and 365 oil. |
| In South Boston | 548 gas, and 351 oil. |
| In East Boston | 406 gas, and 303 oil. |
| In Boston Highlands . . | 861 gas, and 70 oil. |
| In Dorchester | 449 gas, and 70 oil. |

The price paid for gas in the public lamps of the city proper is one cent per hour for four feet of gas. In South and East Boston, and the Boston Highlands, the United States tax is added to this price. In Dorchester the price paid for gas is at the rate of one and one-fifth of one cent per hour, and the consumption is at the rate of four feet of gas per hour each burner.

The men who clean and light the gas lamps are paid at the rate of two and one-quarter cents per lamp per night, and have an average of seventy-five lamps each, except those in the Highland District and in Ward sixteen. In the former, they receive one dollar and sixty-seven cents per day, and in the latter, one dollar and fifty cents per day.

The underground *service* pipes are laid and kept in repair by the various companies, under the direction of the Superintendent of Lamps, and at the expense of the city, without pecuniary consideration or profit to the companies.

The oil lamps, during the past year, have been lighted, and cleaned by men employed by the Superintendent of Lamps at the rate of three cents per lamp, per night, for this service.

There are in the sixteenth Ward about seventy-five "kerosene" lamps, for which the city pay for trimming, cleaning, lighting and oil consumed, at the rate of twenty dollars per annum for each lamp.

The present contract for supplying street lamps with burning fluid, is at the rate of one mill per hour for each lamp.

PUBLIC VACCINATION.

The office of the City Physician is in the basement story of the Central Charity Bureau Building, Chardon street, and his office hours are from 10 A. M. to 12 M., daily.

The number of persons vaccinated and re-vaccinated, free of expense, during the year ending 30th April, 1871, was 1,442.

The number of children examined and furnished with the certificate of vaccination required to entitle them to enter the public schools, was 348.

The number of gratuitous supplies of vaccine virus to physicians belonging to Boston, was 142.

The various city institutions, public hospitals, and other charitable institutions have also been supplied with vaccine virus, at sundry times, as necessity required.

The duty of attending all cases of sickness at the Suffolk County Jail, and at the City Temporary Home, Charity Building, Chardon street, is assigned to the City Physician.

SCHOOL EXPENSES.

ANNUAL EXPENDITURES for the Public Schools of Boston for the last eighteen financial years, ending 30th April in each year, exclusive of the cost of the school-houses; also the average number of scholars for each school year, ending July 31, to 1864-65, and from that year for the year ending March 1:

| Financial Year. | No. of Scholars. | Salaries of Teachers. | Rate per Scholar. | Incidental Expenses. | Rate per Scholar. | Total Rate per Scholar. |
|-----------------|------------------|-----------------------|-------------------|----------------------|-------------------|-------------------------|
| 1853-54 | 22,528 | \$192,704 05 | \$8 55 | \$57,960 46 | \$2 57 | \$11 12 |
| 1854-55 | 23,499 | 222,970 41 | 9 51 | 62,850 50 | 2 66 | 12 17 |
| 1855-56 | 23,749 | 224,026 22 | 9 43 | 67,880 06 | 2 84 | 12 27 |
| 1856-57 | 24,231 | 225,730 57 | 9 32 | 72,037 71 | 2 97 | 12 29 |
| 1857-58 | 24,732 | 258,445 34 | 10 45 | 86,849 27 | 3 51 | 13 96 |
| 1858-59 | 25,453 | 268,668 27 | 10 56 | 86,098 21 | 3 38 | 13 95 |
| 1859-60 | 25,328 | 277,683 46 | 10 96 | 95,985 15 | 3 79 | 14 75 |
| 1860-61 | 26,483 | 286,885 93 | 10 82 | 111,448 31 | 4 21 | 15 03 |
| 1861-62 | 27,051 | 300,181 28 | 11 08 | 108,245 06 | 4 00 | 15 08 |
| 1862-63 | 27,051 | 310,632 43 | 11 50 | 115,641 97 | 4 27 | 15 77 |
| 1863-64 | 26,960 | 324,698 51 | 12 04 | 140,712 56 | 4 35 | 16 39 |
| 1864-65 | 27,095 | 372,430 84 | 13 74 | 170,734 00 | 6 37 | 20 11 |
| 1865-66 | *27,204 | 403,300 82 | 14 82 | 182,520 76 | 6 34 | 21 16 |
| 1866-67 | *28,002 | 492,796 66 | 17 60 | 186,908 85 | 6 67 | 24 27 |
| 1867-68 | *27,982 | 548,615 90 | 19 61 | 224,090 51 | 8 01 | 27 62 |
| 1868-69 | *33,904 | 719,628 04 | 21 17 | 283,048 96 | 7 73 | 28 90 |
| 1869-70 | *35,442 | 720,960 65 | 20 34 | 266,451 95 | 7 52 | 27 86 |
| 1870-71 | *36,758 | 838,366 77 | 22 81 | 293,232 59 | 7 98 | 30 79 |

The following table shows the total expenses of the city for education for eighteen years, from May 1, 1853, to April 30, 1871, inclusive:

| Financial Year. | Salaries of Teachers. | Incidental Expenses. | Cost of new School-houses. | Total Expenditures. |
|-----------------|-----------------------|----------------------|----------------------------|---------------------|
| 1853-54 | \$192,704 05 | \$57,960 46 | \$22,587 24 | \$273,251 75 |
| 1854-55 | 222,970 41 | 62,850 50 | 103,814 73 | 389,135 64 |
| 1855-56 | 224,026 22 | 67,880 06 | 149,732 80 | 441,139 08 |
| 1856-57 | 225,730 57 | 72,037 71 | 51,289 28 | 349,067 56 |
| 1857-58 | 258,445 34 | 86,849 27 | 225,000 00 | 570,294 61 |
| 1858-59 | 268,668 27 | 86,098 21 | 105,186 42 | 459,952 90 |
| 1859-60 | 277,683 46 | 95,985 15 | 144,202 87 | 517,871 28 |
| 1860-61 | 286,885 93 | 111,448 31 | 230,267 04 | 628,549 28 |
| 1861-62 | 300,181 28 | 108,245 06 | 166,141 50 | 574,567 84 |
| 1862-63 | 310,632 43 | 115,641 97 | 107,812 74 | 534,087 14 |
| 1863-64 | 324,698 51 | 140,712 56 | 5,870 87 | 471,281 94 |
| 1864-65 | 372,430 84 | 180,734 00 | 90,609 84 | 643,774 68 |
| 1865-66 | 403,300 82 | 172,520 76 | 200,553 84 | 776,375 22 |
| 1866-67 | 492,796 66 | 186,908 85 | 101,575 09 | 781,280 60 |
| 1867-68 | 548,615 90 | 224,090 51 | 188,790 80 | 961,497 21 |
| 1868-69 | 719,628 04 | 283,048 96 | 346,610 78 | 1,329,287 78 |
| 1869-70 | 720,960 65 | 266,451 95 | 612,337 46 | 1,599,750 46 |
| 1870-71 | 838,366 77 | 293,232 59 | 443,679 71 | 1,575,279 07 |

Cost per scholar, 1870-71, for Instruction, \$22 81
Incidentals, 7 98
Houses, 12 07

| | |
|-------------------|-------|
| | 42 86 |
| 1869-70 | 45 14 |
| 1868-69 | 39 10 |
| 1867-68 | 34 36 |
| 1866-67 | 27 90 |
| 1865-66 | 23 53 |
| 1864-65 | 23 75 |
| 1863-64 | 18 82 |
| 1862-63 | 18 05 |

* From teachers' returns March 1

SALARIES OF THE TEACHERS

OF THE PUBLIC SCHOOLS OF THE CITY OF BOSTON,

AS FIXED BY THE SCHOOL COMMITTEE, FOR THE SCHOOL YEAR FROM
SEPTEMBER 1, 1870, TO SEPTEMBER 1, 1871.

| | First Year. | Second and Subsequent Years. |
|--|-------------|------------------------------------|
| Head-Masters of the High and Latin Schools... | \$3,500 00 | \$4,000 00 |
| Masters of the Grammar Schools..... | 2,600 00 | } 3,000 00 |
| Masters in the High and Latin Schools | 2,400 00 | |
| Sub-Masters in the Grammar Schools | } 2,000 00 | } 2,400 00 |
| Sub-Masters in the High and Latin Schools | | |
| Ushers in the Grammar Schools..... | 1,500 00 | 1,700 00 |
| Assistants in the Grammar Schools..... | } 600 00 | } 700 00 |
| Primary School Teachers | | |

| | |
|---|------------|
| Head-Assistant in the Girls' High and Normal School..... | \$1,500 00 |
| Assistant in Chemistry " " | 1,500 00 |
| Head-Assistant in the Master's Room in the Grammar Schools... | 900 00 |
| " " except the above, in the Grammar Schools | 800 00 |
| Assistants in the Girls' High and Normal School | 1,000 00 |
| Superintendent of the Training School — Branch of Normal..... | 1,500 00 |
| Assistants in the Training School — Branch of Normal | 1,000 00 |
| Principal of the Dudley (Grammar) School | 1,700 00 |
| Master's Assistant of the Highland High School | 1,500 00 |
| Assistants of the Highland High School | 1,000 00 |
| Teachers of Sewing. For each division of the fourth class taught, | 87 50 |
| Musical Supervisor | 3,300 00 |
| Musical Assistant Grammar Schools | 3,000 00 |
| " " " | 2,500 00 |
| " " " | 2,000 00 |
| " " " | 2,000 00 |
| Teacher of Music in the Primary Schools..... | 2,500 00 |
| " " Vocal and Physical Culture | 1,500 00 |
| " " French in the High School..... | 1,000 00 |
| " " " Latin " | 600 00 |
| " " " Girls' High and Normal School..... | 750 00 |
| " " German " " " " " | 750 00 |
| " " " " Dorchester High School..... | 500 00 |
| " " Drawing, principal | 2,500 00 |
| " " " assistants | 2,500 00 |
| " " " Highland High School | 500 00 |
| " " French " " " | 500 00 |
| " " Military Instruction in the High Schools for Boys..... | 1,200 00 |
| Dorchester, Head Master High School..... | 3,500 00 |
| First Assistant | 1,500 00 |
| Assistants | 1,000 00 |
| Principals of Grammar Schools | 2,400 00 |
| Assistants in Grammar and Primary Schools, | |
| first year..... | 600 00 |
| " second year | 700 00 |
| Music | 2,100 00 |
| Drawing | 1,500 00 |

COST OF FUEL FOR PUBLIC SCHOOLS.

1870-71.

The expenditures for Fuel for the Public Schools in 1870-71,
amount to \$50,911.62, distributed as follows, viz.:

HIGH AND GRAMMAR SCHOOLS.

| SCHOOL-HOUSES. | Coal. Tons. | Wood. Cords. | Amounts. |
|--|----------------|-----------------|-------------|
| Adams | 95 | 3 | \$795 25 |
| Bigelow and Branches | 112 | 4 | 882 25 |
| Bowditch | 71 | 4.4 | 611 30 |
| Bowdoin | 59 | 7.4 | 565 10 |
| Boylston | 62 | .. . . . | 487 80 |
| Brimmer | 90 | 9. | 817 00 |
| Chapman | 66 | 11. | 673 15 |
| Comins and Branches | 91 | 6. | 779 80 |
| Dearborn and Branch | 76 | 4 | 599 54 |
| Dwight | 123 | 3. | 1,004 20 |
| Elliot | 75 | 3.4 | 629 75 |
| Everett | 106 | 3. | 867 40 |
| Franklin | 115 | 4. | 953 25 |
| Hancock | 228 | 12. | 1,943 45 |
| High and Latin and Branch | 181 | 16. | 1,617 15 |
| Highland High | 38 | 1. | 312 95 |
| Lawrence and Branch | 85 | 3.4 | 706 25 |
| Lewis | 86 | 2. | 698 40 |
| Lincoln | 105 | 6. | 899 00 |
| Lyman | 111 | 3.1 | 896 71 |
| Mayhew | 65 | 7. | 596 50 |
| Norcross | 72 | 2.2 | 586 72 |
| Girls' High and Normal and Branch | 277 | 9. | 2,246 85 |
| Phillips | 104 | 1. | 825 10 |
| Prescott | 110 | 3. | 898 50 |
| Quincy | 100 | 6. | 856 50 |
| Rice | 115 | 3. | 934 75 |
| Sherwin | 100 | .. . . . | 770 00 |
| Shurtleff | 110 | 3. | 895 75 |
| Washington and Dudley and Branches | 100 | 3.2 | 839 95 |
| Wells | 75 | 5. | 639 00 |
| Winthrop | 103 | 6. | 881 45 |
| Dorchester Schools | 458 | 24.2 | 3,932 30 |
| Evening Schools | 11 | 1.2 | 102 38 |
| School for Deaf Mutes, 11 Pemberton Square | 8 | 2 | 49 37 |
| Weighing and Inspecting . . . . . | .. . . . | .. . . . | 159 00 |
| | 3,778 | 173.3 | \$31,963 82 |

PRIMARY SCHOOLS.

| SCHOOL-HOUSES. | Coal. Tons. | Wood. Cords. | Amounts. |
|------------------------------------|----------------|-----------------|-----------------------|
| Weighting and Inspecting | 2,066 | 141.1 | \$17,967 80 980 00 |
| | | | \$18,947 80 |

The fuel for the Public Buildings in the City proper, South Boston, and Boston Highlands (except those exempted by ordinance), and for the School-houses, was furnished by contract, at the following rates, viz.: \$7.55 for white-ash coal, and twenty-five cents per ton for housing it; \$9.00 per cord for hard wood, \$8.50 per cord, for pine wood, and \$3.00 per cord for sawing twice, splitting and piling; and \$4.00 for sawing three times, splitting and piling,

The coal furnished for the buildings in East Boston, was delivered at the rate of \$7.25 per ton, and forty cents for housing; \$11.00 per cord for hard wood, and \$9.00 per cord for pine wood, and \$4.50 for sawing three times, splitting and piling; \$5.00 for sawing four times, splitting and piling.

PRINTING AND STATIONERY.

The following table shows the expenditures in the financial year 1870-71, for Printing and Paper, Binding, Stationery, and Blank Books, as charged to the several appropriations. viz :

| Appropriation. | Printing, including paper and binding. | Binding, exclusive of Printer's contract. | Stationery and Blank Books. |
|--|--|---|-----------------------------|
| Boston Harbor | \$18 23 | | |
| Bridges | 2 15 | | |
| Cemeteries | 351 37 | | \$132 8 |
| Chestnut Hill Reservoir | 10 20 | | 24 17 |
| Church Street District | 7 05 | | |
| City Hospital | 6,434 69 | | 640 25 |
| Common, &c. | 3 61 | | 11 13 |
| County of Suffolk (except on drafts of Judges), viz. :— | | | |
| Jail | 31 00 | | 179 74 |
| Superior Court, Criminal | 575 40 | | |
| Municipal Court, Southern District | 326 80 | | |
| Probate Office | 707 68 | \$60 15 | 363 08 |
| Register of Deeds | | 611 25 | 883 31 |
| Treasurer's Clerk, Municipal Court | 41 77 | | 76 70 |
| Grantor and Grantee Indices | | | 148 56 |
| Municipal Court, Dorchester District | 388 41 | | 53 96 |
| Dearborn School-house | 15 30 | | |
| East Boston Ferries | 1,069 85 | | 238 12 |
| Engineer's Department | 196 58 | 81 20 | 1,659 70 |
| Fire Alarm Department | 406 20 | | 58 67 |
| Fire Department | 866 33 | | 196 95 |
| Fort Hill Improvement | 44 63 | | |
| Health Department | 855 00 | | 221 55 |
| Incidentals, viz. : Ordinances and Public Park Bill | 96 46 | | |
| Shurtleff's History of Boston | 4,193 71 | | |
| Independence Celebration | 565 76 | | |
| Annual Excursion | 29 42 | | |
| Excursion, School Committee | 11 55 | | |
| Lamps | 265 34 | | 95 13 |
| Markets | 78 31 | | 3 00 |
| Mt. Hope Cemetery | 168 71 | | 11 46 |
| Mt. Washington Avenue Bridge | 5 85 | | |
| Overseers of the Poor | 19 35 | | 12 85 |
| Paving | 327 15 | | 334 08 |
| Paving Buildings West City Wharf | 13 75 | | |
| Police | 2,951 68 | | 967 55 |
| Primary School-house, Shurtleff District | 18 50 | | |
| Printing and Stationery | 19,112 79 | 742 00 | 3,850 66 |
| [Which includes the amounts for the City Council and all the officers for which no special appropriations are made.] | | | |
| Public Baths | 180 77 | | 42 81 |
| Public Building | 100 83 | | 128 00 |
| Public Lands | 88 90 | | 9 80 |
| Public Library | 6,978 45 | 4,734 37 | 1,276 50 |
| Public Institutions, viz. :— House of Industry | 214 71 | | 226 08 |
| House of Correction | 75 14 | | 358 50 |
| Lunatic Hospital | 60 13 | 7 00 | 204 40 |
| Quarantine | 85 54 | | 9 00 |
| Office Expenses | 241 07 | | 103 96 |
| Pauper Expenses | 14 55 | | 15 25 |
| Schools— Grammar Schools, Public Buildings | 12 70 | | |
| " " School Committee | 11,156 10 | 58 50 | 5,194 29 |
| Primary " Public Buildings | 162 33 | | |
| " " School Committee | 793 46 | | 205 75 |
| Sealers of Weights and Measures | 73 10 | | 114 30 |
| Sewers and Drains | 157 49 | | 94 76 |
| Shawmut Avenue Extension | 11 89 | | |
| Soldiers' Relief | 301 71 | | 37 49 |
| Suffolk Street District | 1,011 29 | | 177 21 |
| Surveyor's Department | 49 42 | 389 20 | 1,166 57 |
| Survey of Dorchester | | 36 06 | 148 50 |
| Survey of Roxbury | | 35 04 | 166 65 |
| War Expenses | | 18 00 | |
| Water Works | 1,681 67 | | 617 31 |
| Widening Streets | 306 41 | | 63 55 |
| Widening Boylston Street | 7 09 | | |
| Widening Hanover Street, No. 2 | 10 65 | | |
| Winthrop Street Primary School-house | 13 55 | | |
| Totals | \$63,938 33 | \$6,772 77 | \$20,523 88 |

COST OF GAS.

The following table shows the expenditures for gas, during the financial year 1870-71, by the several departments, except the House of Industry, House of Correction and Lunatic Hospital, the gas for these institutions being manufactured by the city :

| | |
|---|--------------------------------|
| Armories. — Allowance to the several militia companies, | \$728 59 |
| Bells and Clocks. — Dudley Street Clock, | 22 49 |
| Bridges, | 17 57 |
| City Hospital, | 1,621 96 |
| County of Suffolk, viz. : | |
| Jail, | 555 21 |
| Court House, | 570 89 |
| Registry and Probate building, | 152 48 |
| Municipal Court, Dorchester District, | 5 85 |
| — | |
| East Boston Ferries, | 2,789 90 |
| Fire Department. — Engine houses, | 3,586 02 |
| Health Department. — Stables, | 561 70 |
| Incidentals. — Music on the Common, | 1 50 |
| Lamp Department. — Lighting streets, | 215,573 05 |
| Markets, | 900 06 |
| Overseers Poor. — Temporary Home, | 211 22 |
| Paving. — Stables, | 23 89 |
| Police. — Station houses, | 5,540 98 |
| Public Baths, | 20 03 |
| Public Buildings, viz. : | |
| City Hall, | 1,792 66 |
| Wardrooms, | 62 04 |
| Faneuil Hall, | 132 82 |
| Solicitor's office, | 12 26 |
| — | |
| Public Library, | 2,081 66 |
| Grammar School-houses, | 1,071 65 |
| Primary “ | 23 72 |
| Suffolk Street District, | 19 88 |
| Water Works. — Proving yard and Engine House for standpipe, Boston Highlands, | 377 44 |
| | <hr/> \$238,457 02 <hr/> <hr/> |

This amount has been paid as follows, viz. :

| | |
|---|--------------------------------|
| To Boston Gas Light Company, | \$139,125 57 |
| Roxbury Gas Light Company, | 34,935 04 |
| Dorchester Gas Light Company [including care and lighting street lamps for eight months], | 22,809 11 |
| South Boston Gas Light Company, | 22,191 42 |
| East Boston Gas Company, | 19,395 88 |
| | <hr/> \$238,457 02 <hr/> <hr/> |

COST OF ADVERTISING.

The following table shows the expenditures for advertising, by the several departments since closing contract with the several newspapers, May 1, 1870.

| | |
|--|------------------------|
| Advertising, (general, not chargeable to any other appropriation,) | \$2,504 65 |
| Atlantic Avenue, | 59 27 |
| Bridges, | 12 93 |
| Common, | 68 24 |
| Dearborn School-House, | 39 35 |
| East Boston Ferries, | 133 01 |
| Fire Department, | 131 45 |
| Fort Hill Improvement, | 244 13 |
| Health Department, | 217 74 |
| Incidentals. — Fourth of July, | 549 10 |
| Soldiers' Monument, | 85 89 |
| Lamps, | 50 50 |
| Mt. Hope Cemetery, | 134 37 |
| Mt. Washington Avenue Bridge, | 48 81 |
| Paving Department, | 515 11 |
| Paving Buildings, West City Wharf, | 35 88 |
| Police, | 61 50 |
| Primary School-House, Shurtleff District, | 65 75 |
| Primary School-House, Sixth Street, | 60 50 |
| Public Buildings, | 141 24 |
| Public Library, | 10 00 |
| Public Institutions, viz.: — House of Industry, | 18 50 |
| House of Correction, | 9 50 |
| Schools, viz.: — Grammar Schools, School Committee, | 1,232 34 |
| Primary Schools, Public Buildings, | 36 08 |
| Sealers of Weights and Measures, | 38 62 |
| Sewers and Drains, | 2 00 |
| Suffolk Street District, | 301 99 |
| Surveyor's Department, | 4 25 |
| Survey of Roxbury, | 3 25 |
| Water Works, | 419 19 |
| Widening Streets, | 245 98 |
| Widening Hanover Street, No. 2, | 22 88 |
| Winthrop Street Primary School-House, | 31 45 |
| | <hr/> \$7,535 45 <hr/> |

This amount has been paid as follows, viz.:

| | |
|----------------------------------|------------------------|
| To Boston Daily Journal, | \$1,352 21 |
| Boston Daily Advertiser, | 1,127 20 |
| Boston Post, | 1,013 25 |
| Boston Herald, | 917 35 |
| Boston Daily Evening Transcript, | 874 38 |
| Daily Evening Traveller, | 753 04 |
| Boston Times, | 372 27 |
| Boston Daily News, | 226 00 |
| Commonwealth, | 204 25 |
| Saturday Evening Gazette, | 185 50 |
| Roxbury City Gazette, | 94 50 |
| Saturday Evening Express, | 86 75 |
| Suffolk County Journal, | 82 50 |
| Commercial Bulletin, | 72 00 |
| Sun, | 40 00 |
| Pilot, | 40 00 |
| Courier, | 38 50 |
| East Boston Advocate, | 31 25 |
| American Protestant, | 24 50 |
| | <hr/> \$7,535 45 <hr/> |

LAYING OUT AND WIDENING STREETS.

STATEMENT OF AMOUNTS EXPENDED FOR LAYING OUT AND WIDENING STREETS.

From June 1, 1822 (first year of City Government), to April 30, 1871.

CITY PROPER.

| | | | |
|----------------------------|--------------|----------------------------|----------------|
| Adams | \$44,971 84 | <i>Brought forward...</i> | \$1,767,028 90 |
| Albany | 36,815 80 | Brimmer | 34,412 54 |
| Albion | 8,777 20 | Butler's row (now in- | |
| Alden lane (now Alden | | cluded in Chatham st.) | 1,128 84 |
| st.) | 167 25 | Cambridge | 46,449 86 |
| Allen and So. Allen (now | | Camden | 2,247 50 |
| McLean) | 616 25 | Canal | 210 00 |
| Ann and Blackstone.... | 5,000 00 | Canton | 150 00 |
| Arch | 8,635 00 | Carver | 732 10 |
| Ash | 778 74 | Castle..... | 3,518 00 |
| Atlantic avenue | 1,069,260 13 | Causeway | 945 92 |
| Avon place | 115,208 81 | Change av. and Faneull | |
| Barrett..... | 2,479 24 | Hall square..... | 3,532 00 |
| Bartlett | 4 00 | Chapman | 27,283 84 |
| Battery | 60,321 45 | Chapman place | 549 84 |
| Beach | 12,266 06 | Chardon | 26,721 26 |
| Beacon | 8,451 05 | Charles | 53,459 24 |
| Bedford | 24,491 73 | Charter | 1,840 46 |
| Belcher's lane | 427 00 | Chatham | 1,398 97 |
| Belknap (now Joy) | 500 00 | Chambers and Leverett, | 851 75 |
| Beverly | 26,164 37 | Chauncy | 952 50 |
| Blackstone | 96,318 08 | Chauncy place (now | |
| Blackstone & No. Centre, | 1,690 00 | Chauncy st.) | 19,300 88 |
| Blossom..... | 4,315 57 | Chester square..... | 1,988 24 |
| Bowdoin | 1,089 56 | Chestnut | 850 00 |
| Bowdoin square | 13,746 80 | Church | 35,012 80 |
| Brighton | 250 00 | Clark | 7,482 41 |
| Broad | 1,896 81 | Clinton | 26,898 81 |
| Boylston | 137,992 92 | Commercial, Battery and | |
| Bromfield | 80,040 14 | Salutation | 3,752 14 |
| Brattle..... | 9,353 60 | Commercial | 129,208 87 |
| <i>Carried forward....</i> | | <i>Carried forward....</i> | \$2,197,906 67 |
| \$ 1,767,028 90 | | | |

| | |
|---|----------------|
| <i>Brought forward</i> | \$2,197,906 87 |
| Commerce..... | 4,000 00 |
| Congress..... | 86,781 52 |
| Concord square..... | 1,500 00 |
| Cotting | 1,900 00 |
| Court | 84,651 43 |
| Court square | 21,048 08 |
| Cove | 620 22 |
| Cooper | 8,310 63 |
| Cross | 24,627 23 |
| Davis | 6,988 50 |
| Derne | 5,889 46 |
| Derne and Temple | 391 03 |
| Devonshire..... | 810,812 83 |
| Distill House square (now Bowker st.).... | 633 19 |
| Dix Place..... | 933 75 |
| Doane | 5,181 75 |
| Dover..... | 2,000 00 |
| Dock square..... | 7,491 87 |
| East | 1,367 20 |
| East Dover..... | 27,974 07 |
| East Chester park | 15,735 00 |
| East Springfield..... | 3,780 00 |
| Elliot..... | 383,931 63 |
| Elm..... | 15,005 79 |
| Emerald..... | 800 00 |
| Essex | 12,201 04 |
| Essex and Lincoln | 3,328 34 |
| Federal | 492,745 24 |
| Fleet..... | 58,352 29 |
| Franklin | 19,233 20 |
| Friend | 216,335 37 |
| Fruit..... | 7,315 36 |
| Fulton | 22,380 60 |
| Garden..... | 543 50 |
| Garden court (now Gar- den court st.)..... | 2,371 96 |
| Gray | 2,925 00 |
| Green | 21,075 74 |
| Green and Leverett | 1,473 57 |
| Green and Pitts..... | 3,615 77 |
| Greenough lane..... | 325 00 |
| Gridley | 280 64 |
| Gridley and High | 813 56 |
| Hamburg..... | 975 00 |

Carried forward\$4,586,453 03

| | |
|--|----------------|
| <i>Brought forward</i> | \$4,586,453 03 |
| Hanover..... | 1,259,231 72 |
| Hanover and Court..... | 1,500 00 |
| Harrison avenue..... | 57,871 14 |
| Hawes | 250 00 |
| Hawkins | 6,008 89 |
| Henchman..... | 15,390 50 |
| High | 206,367 18 |
| High and Congress..... | 20,054 25 |
| High and Pearl | 1,995 30 |
| Howard | 1,050 00 |
| Ivers (now Chardon)... | 33,586 00 |
| Kendall..... | 750 00 |
| Kirkland | 1,000 00 |
| Kneeland | 2,886 79 |
| Kingston | 96,738 24 |
| La Grange place (now La Grange st.)..... | 24,714 89 |
| Lenox..... | 4,040 10 |
| Leverett | 978 66 |
| Leverett and Causeway. | 550 00 |
| Lewis | 5,000 00 |
| Lincoln | 19,296 68 |
| Lindall..... | 49,458 21 |
| London | 3,301 86 |
| Lynde..... | 257 00 |
| Lynn (now Commercial) | 540 21 |
| Lynn and Charter..... | 222 75 |
| Mason | 580 14 |
| May (now Revere)..... | 100 00 |
| Marshal and Union..... | 20,462 00 |
| Malden..... | 5,353 00 |
| Matthews | 21,857 75 |
| Melrose (formerly Ma- rion)..... | 2,615 80 |
| Merchants' row..... | 48,920 78 |
| Merrimac | 26,076 63 |
| Messenger | 993 75 |
| Methodist alley (now Hanover avenue) | 100 00 |
| McLean | 1,635 58 |
| Milk | 39,857 60 |
| Minot..... | 800 00 |
| Mt. Vernon and Olive.. | 3,048 37 |
| Moon | 652 43 |
| Mill Pond and Salem... | 6,667 28 |

Carried forward....\$6,578,714 51

| | |
|--|----------------|
| <i>Brought forward</i> ... | \$6,578,714 51 |
| Myrtle | 6,700 81 |
| Napier | 4,112 79 |
| New, East of Custom H. | 15,000 00 |
| North | 387,843 52 |
| Northampton | 500 00 |
| North Bennet | 240 66 |
| North Charles (now Charles) | 37,439 12 |
| North Grove | 5,122 27 |
| North Margin | 5,686 63 |
| North Market | 15,631 60 |
| Oliver | 342,389 33 |
| Orange court (now West Orange st.) | 4,535 50 |
| Oxford | 2,483 49 |
| Parker | 2,250 00 |
| Pearl | 19,356 27 |
| Pearl and High | 8,881 90 |
| Pearl, Purchase, and Gridley | 15,864 00 |
| Pearl and Atkinson | 1,500 00 |
| Pearl and Purchase | 3,899 26 |
| Perkins | 6,760 73 |
| Perry | 11,700 62 |
| Piedmont | 5,000 00 |
| Pinckney | 1,566 08 |
| Pitts | 479 40 |
| Pleasant | 1,047 07 |
| Poplar and Allen | 400 00 |
| Porter | 1,902 50 |
| Portland | 15,913 53 |
| Prince | 32,888 00 |
| Province | 5,340 00 |
| Purchase | 3,769 40 |
| Richmond | 101,189 27 |
| Richmond and North .. | 2,544 00 |
| Rutland | 1,500 00 |
| Salem | 23,374 15 |
| School | 15,879 34 |
| Sea and Broad | 77,880 91 |
| Sea and Cove | 561 40 |
| Sea and East | 20 00 |
| Shawmut avenue | 95,529 63 |
| Shawmut | 3,856 67 |

Carried forward....\$7,817,354 86

| | |
|---|----------------|
| <i>Brought forward</i> ... | \$7,817,354 86 |
| Sister | 4,095 68 |
| Snowhill | 5,338 75 |
| Somerset | 428 01 |
| South | 10,656 50 |
| Spring | 2,287 00 |
| Springfield | 1,525 00 |
| Staniford | 459 85 |
| Sudbury | 73,296 35 |
| Suffolk | 1,106 00 |
| Summer | 48,549 51 |
| Temple | 8,152 72 |
| Temple place | 93,770 00 |
| Thacher | 1,285 00 |
| Tremont | 690,333 73 |
| Tremont and Chapman. | 2,250 50 |
| Tremont road (now Tre- mont street) | 21,869 41 |
| Union | 213,190 82 |
| Union park | 142 10 |
| Union park street | 28,858 30 |
| Unity | 641 39 |
| Village | 3,395 50 |
| Vine | 1,725 00 |
| Waltham | 40,271 43 |
| Washington | 408,874 19 |
| Water | 87,970 38 |
| Webster avenue | 97 00 |
| West | 28,564 80 |
| West Cedar | 1,300 00 |
| Winchester, formerly So. Cedar | 8,000 00 |
| Winter | 4,672 26 |
| Worcester street | 1,000 00 |
| Worcester square | 350 00 |
| Various streets, none of which are over \$200... | 1,716 54 |
| Plans, Surveys, etc. | 111,353 93 |
| Total | \$9,724,782 01 |

SOUTH BOSTON.

| | |
|---------------|------------|
| A | \$5,626 15 |
| Athens' | 1,825 00 |
| Bolton | 250 00 |

Carried forward..... \$7,201 15

| | |
|---|---------------------|
| <i>Brought forward</i> | \$7,201 15 |
| Broadway, extension..... | 887,982 48 |
| Colony | 500 00 |
| Dorchester Avenue | 6,800 00 |
| Dorchester | 12,514 22 |
| F | 943 75 |
| First..... | 29,272 46 |
| Foundry..... | 900 00 |
| Fourth..... | 5,931 83 |
| Gold | 3,109 82 |
| Granite | 4,000 00 |
| H and Athens..... | 91 00 |
| New streets | 3,406 59 |
| O | 5,088 56 |
| Ontario..... | 1,000 00 |
| Reservoir (now Thomas) | 978 72 |
| Silver..... | 1,253 00 |
| Sixth..... | 5,022 78 |
| Vale and Newman..... | 600 00 |
| Washington Village and Dorchester..... | 246 56 |
| Ward | 100 00 |
| Woodward | 2,248 00 |
| Total..... | \$979,140 92 |

EAST BOSTON.

| | |
|-------------------------|-------------------|
| Cross | \$740 00 |
| Eutaw..... | 1,671 80 |
| Saratoga | 2,000 00 |
| Point Shirley Road..... | 250 00 |
| Breed's Island..... | 80 00 |
| Total..... | \$4,741 80 |

ROXBURY.

| | |
|----------------------|--------------------|
| Chadwick..... | \$1,947 00 |
| Cliff | 2,842 20 |
| Copeland | 2,384 00 |
| Day | 2,450 00 |
| Guild..... | 3,422 80 |
| Harrison Avenue..... | 69,857 00 |
| Hawthorn | 500 00 |
| Lamartine | 2,768 40 |
| Vernon | 7,236 80 |
| Walnut avenue..... | 1,130 00 |
| Warren..... | 1,590 13 |
| Webber..... | 734 00 |
| Zeigler..... | 1,540 00 |
| Total | \$98,402 33 |

DORCHESTER.

| | |
|-------------------------|--------------------|
| Washington street | \$5,000 00 |
| Melville avenue | 4,200 00 |
| Quincy | 2,400 00 |
| Howard..... | 2,143 25 |
| Centre..... | 1,064 20 |
| Total..... | \$14,807 45 |

RECAPITULATION.

| | |
|-------------------|------------------------|
| City Proper..... | \$9,724,782 01 |
| South Boston..... | 979,140 92 |
| East Boston | 4,741 80 |
| Roxbury..... | 98,402 83 |
| Dorchester..... | 14,807 45 |
| Total..... | \$10,821,874 51 |

The above statement does not include the cost of grading the said streets prior to the year 1869-70, neither does it include the cost of laying out and grading streets on the city's public lands at the South End. In addition to the above amounts, there have been payments made for the widening of Hamilton, High, and Purchase streets and Washington avenue; the laying out of Sturgis and Hartford streets, and the extension of Pearl Place, which were charged to the appropriation for the Fort Hill Improvement, the total cost of which improvement to May 1st, 1871, was \$897,204.74.

In the Church-street District, there were widened Piedmont, Winchester, Melrose, Shawmut, Tremont, and Tennyson streets, and Columbus avenue was extended to Church street. The total cost of this improvement to May 1, 1871, was \$1,145,086.08. In the Suffolk-street District, Shawmut avenue was extended to Tremont street; Cobb street laid out; Emerald street extended to Castle street; Wheeler's Court laid out, widened, and extended to Indiana Place, and Castle street widened. The cost to May 1, 1871, was \$347,489.04.

CONSOLIDATED FUNDED DEBT

OF THE CITY OF BOSTON,

From 1822 to 1871, both inclusive.

The following table exhibits the total consolidated *funded* debt of the city for each year from its commencement to May 1, 1871, inclusive. At the commencement of the City Government, in 1822, the amount of the debt (which had been contracted by the town for the erection of the Court House and prisons in Leverett street) was :

| | | |
|--------------|--|---------------|
| May 1, 1824, | the amount of the City Debt was | \$100,000 00 |
| " 1825, | " " " " | 207,050 00 |
| " 1826, | " " " " | 305,873 85 |
| " 1827, | " " " " | 364,800 32 |
| | including the debt for the erection of Faneuil Hall Market | 1,011,775 00 |
| " 1828, | " " " " | 949,450 00 |
| " 1829, | " " " " | 911,850 00 |
| " 1830, | " " " " | 891,930 75 |
| " 1831, | " " " " | 880,330 75 |
| " 1832, | " " " " | 817,123 93 |
| " 1833, | " " " " | 940,358 28 |
| " 1834, | " " " " | 1,078,088 28 |
| " 1835, | " " " " | 1,147,398 97 |
| " 1836, | " " " " | 1,264,400 00 |
| " 1837, | " " " " | 1,497,200 00 |
| " 1838, | " " " " | 1,491,400 00 |
| " 1839, | " " " " | 1,596,600 00 |
| " 1840, | " " " " | 1,698,232 56 |
| " 1841, | " " " " | 1,663,800 00 |
| " 1842, | " " " " | 1,594,700 00 |
| " 1843, | " " " " | 1,518,700 00 |
| " 1844, | " " " " | 1,423,800 00 |
| " 1845, | " " " " | 1,163,266 62 |
| " 1846, | " " " " | 1,153,713 16 |
| " 1847, | " " " " | 1,296,626 98 |
| " 1848, | " " " " | |
| | Water debt included this year and after | 3,452,606 37 |
| " 1849, | " " " " | 5,334,846 54 |
| " 1850, | " " " " | 6,195,144 35 |
| " 1851, | " " " " | 6,801,541 35 |
| " 1852, | " " " " | 7,110,679 70 |
| " 1853, | " " " " | 7,859,435 66 |
| " 1854, | " " " " | 7,799,855 32 |
| " 1855, | " " " " | 7,151,149 77 |
| " 1856, | " " " " | 7,107,149 77 |
| " 1857, | " " " " | 7,259,299 77 |
| " 1858, | " " " " | 8,201,199 77 |
| " 1859, | " " " " | 8,954,649 77 |
| " 1860, | " " " " | 8,491,599 77 |
| " 1861, | " " " " | 8,894,499 77 |
| " 1862, | " " " " | |
| | War debt included this year and after | 9,031,207 77 |
| " 1863, | " " " " | 10,335,857 77 |
| " 1864, | " " " " | 11,015,732 77 |
| " 1865, | " " " " | 11,371,942 57 |
| " 1866, | " " " " | 11,892,375 91 |
| " 1867, | " " " " | 12,968,550 91 |
| " 1868, | " " " " | 14,011,656 91 |
| " 1869, | " " " " | 16,959,500 91 |
| " 1870, | " " " " | 18,687,350 91 |
| " 1871, | " " " " | 26,472,916 80 |

The funded debt of May 1, 1871, is classified as follows :

| | |
|-----------------------------|-----------------|
| City debt, proper | \$14,473,170 16 |
| Water debt | 9,219,896 64 |
| War debt | 1,914,500 00 |
| Roxbury debt | 663,850 00 |
| Dorchester debt | 201,500 00 |
| | <hr/> |
| | \$26,472,916 80 |

The unfunded debt May 1, 1871, was \$198,519.93. The means on hand to pay the debt, May 1, 1871, was \$11,632,959.91.

POPULATION OF BOSTON.

Under authority of an act of the Congress of the United States, a census of its inhabitants was taken during the year 1870. The following is a detailed statement of the population of Boston:

| CENSUS OF 1870. | Total Males. | Total Fem'l's. | Aggre- gate. | Native White. | | Foreign White. | |
|--------------------------------|--------------|----------------|-----------------|---------------|----------|----------------|----------|
| | | | | Males. | Fem'l's. | Males. | Fem'l's. |
| Deer Island | 620 | 381 | 1,001 | 428 | 154 | 188 | 225 |
| Fort Independence | 61 | 23 | 84 | 40 | 16 | 20 | 7 |
| Fort Warren | 198 | 20 | 218 | 92 | 8 | 105 | 6 |
| Galop's Island | 30 | 9 | 39 | 5 | 6 | 25 | 3 |
| Governor's Island | 4 | 3 | 7 | 2 | 1 | 2 | 2 |
| Long and Rainsford Islands . . | 36 | 32 | 68 | 23 | 21 | 13 | 11 |
| Spectacle & Thompson's Isl'd's | 105 | 10 | 115 | 96 | 8 | 8 | 2 |
| School Ship Geo. M. Barnard . | 128 | | 128 | 105 | | 17 | |
| Total | 1,182 | 478 | 1,660 | 791 | 214 | 378 | 256 |
| Ward 1 (East Boston) | 11,764 | 12,060 | 23,824 | 7,973 | 7,885 | 3,779 | 4,154 |
| " 2 | 12,637 | 12,275 | 24,912 | 6,371 | 6,680 | 5,860 | 5,563 |
| " 3 | 7,315 | 7,875 | 14,990 | 4,436 | 4,620 | 2,325 | 2,689 |
| " 4 | 5,141 | 5,075 | 10,216 | 3,945 | 2,959 | 1,410 | 2,041 |
| " 5 | 6,956 | 7,210 | 14,166 | 3,956 | 3,945 | 2,969 | 3,253 |
| " 6 | 4,938 | 6,854 | 11,792 | 3,257 | 3,873 | 803 | 2,081 |
| " 7 | 14,280 | 14,641 | 28,921 | 7,513 | 7,515 | 6,761 | 7,119 |
| " 8 | 5,293 | 5,985 | 11,278 | 3,788 | 3,996 | 1,494 | 1,960 |
| " 9 | 6,292 | 7,850 | 14,142 | 4,499 | 5,301 | 1,744 | 2,470 |
| " 10 | 5,862 | 7,235 | 13,097 | 4,336 | 4,935 | 1,457 | 2,197 |
| " 11 | 6,092 | 8,525 | 14,617 | 4,960 | 6,107 | 1,097 | 2,350 |
| " 12 | 9,724 | 10,156 | 19,880 | 6,905 | 7,081 | 2,784 | 3,062 |
| " 13 | 4,296 | 4,240 | 8,536 | 2,543 | 2,588 | 1,653 | 1,652 |
| " 14 } (formerly Roxbury) { | 5,299 | 6,086 | 11,385 | 3,933 | 4,396 | 1,346 | 1,774 |
| " 15 } (formerly Roxbury) { | 7,218 | 7,633 | 14,851 | 4,186 | 4,407 | 3,015 | 3,208 |
| " 16 } (formerly Dorchester) { | 5,628 | 6,631 | 12,259 | 4,360 | 4,971 | 1,255 | 1,629 |
| Total other than Islands, &c. | 118,735 | 130,131 | 248,866 | 77,261 | 81,159 | 39,752 | 47,202 |
| Total including Islands . . | 119,917 | 130,609 | 250,526 | 78,052 | 81,373 | 40,130 | 47,458 |

| | | | | |
|--|--|--|--|-------|
| Native colored — Males, including 11 on islands, | | | | 1,546 |
| Females, " 8 " " | | | | 1,562 |
| Foreign colored — Males, " 2 " " | | | | 183 |
| Females, | | | | 205 |
| | | | | 3,496 |
| Native Indians — Males, | | | | 1 |
| Females, | | | | 6 |
| Foreign do. Females, | | | | 5 |
| | | | | 12 |
| Japanese — Males, | | | | 5 |

The islands in the harbor have for many years formed a part of the city, being included in the same Ward as East Boston. Under former censuses the population of these islands has not been separately specified.

The following table shows the population of the localities mentioned according to the censuses of 1850, 1855, 1860, 1865 and 1870:

| | U. S. Census 1850. | State Census 1855. | U. S. Census 1860. | State Census 1865. | U. S. Census 1870. |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Boston, city proper | 138,781 | 161,420 | 177,902 | 192,324 | 201,835 |
| Islands in Harbor | | | | | 1,060 |
| Roxbury | 18,364 | 18,469 | 25,137 | 28,426 | 34,772 |
| Dorchester | 7,969 | 8,340 | 9,769 | 10,717 | 12,259 |
| Total | 165,114 | 188,229 | 212,808 | 231,467 | 250,826 |

In 1860, the white population of Boston, Roxbury and Dorchester gave a total of 100,437 males and 109,978 females, a preponderance of 9,541 females. The census of 1870 shows 118,182 white males and 128,831 white females, a preponderance of 10,649 females.

Taking the total white population of the city, in three districts, Wards 2, 4 and 13, the males outnumber the females. In all the other Wards the females are in the majority. Ward 11 contains 2,433 more females than men; Ward 6, 1,916; Ward 9, 1,558; Ward 10, 1,373. This is owing mainly to the character of the population, and the fact that in these wards the majority of the female servants of the city reside.

TAXES.

The amount of taxes assessed by the Board of Assessors, on the real and personal estates and polls of the city of Boston, for the year 1870, was as follows:—

| | |
|---|-------------------------|
| Valuation of real estate, | \$365,593,100 00 |
| Valuation of personal estate, | 218,496,300 00 |
| Total valuation, | <u>\$584,089,400 00</u> |
| Assessed at \$15.30 per \$1,000, gives, | \$8,936,567 82 |
| Add 56,926 polls, at \$2 each, gives, | 118,852 00 |
| Gross tax, | <u>\$9,050,419 82</u> |

| | |
|--|-----------------------|
| This rate of \$15.30 per \$1,000, is divided as follows: | |
| For city and county purposes, \$13.65 per \$1,000, | |
| being, | \$7,972,820 31 |
| State assessment, at \$1.65, | 968,747 51 |
| | <u>\$8,936,567 82</u> |

The amount of abatements from the above assessments to April 30, 1871, was as follows:

| | |
|-----------------------|---------------------|
| From real estate, | \$25,977 85 |
| From personal estate, | 116,718 81 |
| From poll taxes, | 612 00 |
| Total, | <u>\$143,308 66</u> |

| | |
|---|------------------------|
| The year 1870 shows a gain over that of 1869, as follows: | |
| 1870, real estate, | \$365,593,100 00 |
| 1869, | 344,878,100 00 |
| GAIN, 6.01 per cent, | <u>\$20,715,000 00</u> |

| | |
|--|-------------------------|
| 1870, personal estate, | \$218,496,300 00 |
| 1869, | 224,949,200 00 |
| DECREASE, 2.87 per cent, | <u>\$6,452,900 00</u> |
| Total valuation, real and personal, 1870, | \$584,089,400 00 |
| “ “ “ “ “ 1869, | <u>569,827,300 00</u> |
| Total GAIN 1870, on the total valuation of 1869, equal to 2.5 per cent, | <u>\$14,262,100 00</u> |
| Number of polls, 1870, | 56,926 |
| “ “ 1869, | <u>54,242</u> |
| GAIN, 4.72 per cent, | <u>2,684</u> |
| The total valuation of the taxable real and personal estates in 1870, which did not include property owned by the city, was, | \$584,089,400 00 |
| The same in 1860, | <u>276,861,000 00</u> |
| GAIN in these ten years, which is equal to 110.96 per cent, | <u>\$307,228,400 00</u> |

The State valuation of 1865 fixes the city's portion of all State taxes to be assessed, between the years 1865 and 1875, at \$361.57 on every \$1,000 of said tax, including polls at half a mill each; this is 36.157 per cent, against 34.094 per cent under the 1860 valuation, being an increase of State tax upon the City of Boston, of 2.083 per cent. The State tax of 1871 is \$2,500,000, of which the City of Boston is to pay as its proportion, \$933,775.

VALUATION OF BOSTON.

BY THE BOARD OF ASSESSORS.

Total amount of the Assessors' Valuation and Tax levied on the Real and Personal Property of the several Wards of the City of Boston in the years 1868; 1869, and 1870, compared.

| WARDS. | 1868. | 1869. | 1870. |
|-------------------------------|---------------|---------------|---------------|
| 1 | \$11,246,200. | \$12,686,800 | \$13,296,900 |
| 2 | 25,743,500 | 27,699,100 | 26,785,100 |
| 3 | 10,537,100 | 11,188,000 | 11,570,600 |
| 4 | 120,044,600 | 125,411,000 | 120,170,900 |
| 5 | 108,338,400 | 115,099,300 | 112,487,200 |
| 6 | 70,707,000 | 78,508,400 | 79,230,700 |
| 7 | 13,405,600 | 15,567,500 | 19,187,200 |
| 8 | 16,110,400 | 19,694,100 | 20,181,200 |
| 9 | 23,538,800 | 28,180,300 | 31,656,600 |
| 10 | 21,760,900 | 25,487,100 | 27,303,400 |
| 11 | 22,851,700 | 35,252,300 | 38,479,400 |
| 12 | 11,833,100 | 14,199,600 | 15,604,200 |
| 13 | 4,778,100 | 5,897,800 | 7,507,400 |
| 14 | 13,683,800 | 18,847,700 | 21,111,800 |
| 15 | 11,994,500 | 15,792,600 | 18,325,400 |
| 16 ..... | ..... | *20,315,700 | 21,191,400 |
| Total..... | \$493,573,700 | \$569,827,300 | \$584,089,400 |
| Tax | \$5,884,829 | \$7,279,324 | \$9,050,420 |
| Rate per thousand | 12.30 | 13.70 | 15.30 |
| Number of Polls, at \$2 | 48,416 | 54,242 | 56,926 |

* The town of Dorchester was annexed in this year.

Assessors' Valuation of the Real and Personal estates, and number of Polls in each of the Sixteen Wards of the city, on which Taxes were assessed in the years 1869 and 1870.

Taxes are assessed as of the first day of May in each year.

| Wards. | Real Estate. | | Personal Estate. | | Polls. | |
|----------|---------------|---------------|------------------|---------------|--------|--------|
| | 1869. | 1870. | 1869. | 1870. | 1869. | 1870. |
| 1. | \$10,569,100 | \$11,491,900 | \$2,117,700 | \$1,805,000 | 5,408 | 5,894 |
| 2. | 18,890,500 | 19,468,100 | 8,808,600 | 7,322,000 | 5,086 | 4,606 |
| 3. | 8,513,200 | 8,681,500 | 2,674,800 | 2,889,100 | 3,861 | 3,989 |
| 4. | 70,192,700 | 71,584,900 | 55,218,300 | 48,586,000 | 4,416 | 2,959 |
| 5. | 61,132,700 | 62,478,200 | 58,966,600 | 50,009,000 | 3,473 | 2,688 |
| 6. | 32,696,600 | 33,962,500 | 45,811,800 | 45,268,200 | 2,363 | 3,249 |
| 7. | 18,956,000 | 17,153,400 | 1,611,500 | 2,033,800 | 4,387 | 4,464 |
| 8. | 15,181,300 | 15,720,800 | 4,512,800 | 4,460,400 | 3,001 | 2,944 |
| 9. | 20,107,700 | 22,206,900 | 8,072,600 | 9,449,700 | 2,659 | 3,322 |
| 10. | 18,368,600 | 18,922,500 | 7,118,500 | 8,380,900 | 2,761 | 3,209 |
| 11. | 21,617,800 | 22,689,000 | 13,634,500 | 15,790,400 | 2,565 | 3,449 |
| 12. | 10,390,300 | 12,024,100 | 3,809,300 | 3,580,100 | 3,618 | 4,280 |
| 13. | 5,044,200 | 6,557,000 | 853,600 | 950,400 | 1,956 | 2,113 |
| 14. | 13,806,400 | 14,977,900 | 5,041,300 | 6,133,900 | 2,320 | 2,840 |
| 15. | 11,584,800 | 13,652,000 | 4,207,800 | 4,673,400 | 3,321 | 3,682 |
| 16. | *12,826,200 | 14,027,400 | 7,489,500 | 7,164,000 | 3,047 | 3,238 |
| Totals, | \$344,878,100 | \$365,593,100 | \$224,949,200 | \$218,496,300 | 54,242 | 56,926 |

* The town of Dorchester was annexed in this year.

STATEMENT showing the ASSESSORS' VALUATION of the Real and Personal Property of the CITY OF BOSTON on the first day of May, for thirty-five years, — 1835 to 1870, inclusive.

Also, the amount and rate per cent of increase in each period of ten years.

| Years. | Valuation First Term. | Valuation Second Term. | Amount of in- crease in the ten Years. | Rate per cent of Increase in Ten Years. |
|--------------------|--------------------------|---------------------------|--|---|
| 1835 and 1845..... | \$79,302,600 | \$135,948,700 | \$56,646,100 | 71.4 |
| 1836 and 1846..... | 88,265,000 | 148,839,600 | 60,574,600 | 68.6 |
| 1837 and 1847..... | 89,583,800 | 162,360,400 | 72,776,600 | 81.2 |
| 1838 and 1848..... | 90,231,600 | 167,728,000 | 77,496,400 | 85.9 |
| 1839 and 1849..... | 91,826,400 | 174,180,200 | 82,353,800 | 89.7 |
| 1840 and 1850..... | 94,581,600 | 180,000,500 | 85,418,900 | 90.3 |
| 1841 and 1851..... | 98,006,600 | 187,947,000 | 89,940,400 | 91.8 |
| 1842 and 1852..... | 106,722,800 | 187,660,000 | 80,937,200 | 75.8 |
| 1843 and 1853..... | 110,046,000 | 206,514,200 | 96,468,200 | 87.6 |
| 1844 and 1854..... | 118,450,300 | 227,013,200 | 108,562,900 | 91.7 |
| 1845 and 1855..... | 135,948,700 | 241,932,200 | 105,983,500 | 77.9 |
| 1846 and 1856..... | 148,839,600 | 249,162,500 | 100,322,900 | 59.7 |
| 1847 and 1857..... | 162,360,400 | 258,111,900 | 95,751,500 | 58.9 |
| 1848 and 1858..... | 167,728,000 | 254,714,100 | 86,986,100 | 51.9 |
| 1849 and 1859..... | 174,180,200 | 263,429,000 | 89,248,800 | 51.2 |
| 1850 and 1860..... | 180,000,500 | 276,861,000 | 96,860,500 | 53.8 |
| 1851 and 1861..... | 187,947,000 | 275,760,100 | 87,813,100 | 46.7 |
| 1852 and 1862..... | 187,680,000 | 276,217,000 | 88,537,000 | 47.2 |
| 1853 and 1863..... | 206,514,200 | 302,507,200 | 95,993,000 | 46.4 |
| 1854 and 1864..... | 227,013,200 | 332,449,900 | 105,436,700 | 46.44 |
| 1855 and 1865..... | 241,932,200 | 371,892,775 | 129,960,575 | 53.71 |
| 1856 and 1866..... | 249,162,500 | 415,362,345 | 166,199,845 | 66.70 |
| 1857 and 1867..... | 258,111,900 | *471,497,800 | 186,834,200 | 82.67 |
| 1858 and 1868..... | 254,714,100 | 493,573,700 | 238,859,600 | 92.77 |
| 1859 and 1869..... | 263,429,000 | †549,511,600 | 286,082,600 | 108.59 |
| 1860 and 1870..... | 276,861,000 | 584,089,400 | 307,228,400 | 110.96 |

The valuation on the preceding pages excludes all the property owned by the city, which is never estimated by the City Assessors. In the State Valuation, this property is all estimated and taxed.

Real and Personal Property and Income are all taxed at the same rate.

The rate for 1870 was \$15.30 on every thousand dollars.

*The City of Roxbury, with a valuation of \$26,551,700 united with Boston, 1867.

†The town of Dorchester, with a valuation of \$20,315,700, united with Boston, 1869.

The following items are not estimated in the foregoing valuation, viz.:

All houses of religious worship, and the pews and furniture of the same. All tombs, and rights of burial.

The personal property of all literary, benevolent, charitable and scientific institutions incorporated by the State; and all the real estate belonging to such institutions, *which is actually occupied by them* or their officers for the purposes for which they were incorporated.

United States Securities and all shares in Massachusetts corporations owned by individuals.

All property belonging to the United States Government.

All property belonging to the Commonwealth, except real estate, of which they may be in possession under a mortgage for conditions broken.

The income of all officers holding a commission from the United States Government.

Household furniture of every person, not exceeding \$1,000 in value; and his wearing apparel, and the tools necessary for carrying on his business, under \$300.

The income of all persons to the amount of \$1,000; all income above that amount being taxable.

HOTELS, DWELLING-HOUSES, VACANT HOUSES, VACANT LANDS, ETC.

The following table, prepared by the Board of Assessors, shows the number of hotels, dwelling-houses, stores, vacant houses, the number of feet and value of vacant land in the city, May 1, 1870, excluding the Common and Squares, applicable to building purposes; also the number of feet and value of the marsh and flats:

| Ward. | Number of Dwelling-Houses. | Number of Vacant Houses. | Value of Vacant Houses. | Hotels. | Houses Erecting. | Stores. | Miscellaneous Buildings. | Feet of Land. | Feet of Vacant Land. | Value of Vacant Land. | Feet of Marsh-land and Flats. | Value of Marsh-land and Flats. |
|-------|----------------------------|--------------------------|-------------------------|---------|------------------|---------|--------------------------|---------------|----------------------|-----------------------|-------------------------------|--------------------------------|
| 1 | 2740 | 71 | \$167,500 | 2 | 25 | 3 | 199 | 17,744,556 | 8,043,950 | \$1,050,050 | 14,827,287 | \$537,000 |
| 2 | 1744 | 14 | 19,990 | 3 | 1 | 487 | 47 | 5,353,362 | 57,248 | 182,800 | ..... | ..... |
| 3 | 1441 | 18 | 91,200 | 3 | 9 | 18 | 49 | 2,450,398 | 15,136 | 18,400 | 7,000 | 3,900 |
| 4 | 791 | 23 | 396,000 | 32 | 1 | 1,043 | 88 | 4,368,740 | 20,287 | 79,100 | ..... | ..... |
| 5 | 805 | 24 | 589,500 | 6 | 1 | 678 | 92 | 5,422,025 | 484,013 | 1,841,000 | ..... | ..... |
| 6 | 1719 | 55 | 1,105,000 | 1 | 34 | .. | 62 | 4,562,971 | 1,128,471 | 2,300,800 | 414,842 | 132,700 |
| 7 | 2323 | 31 | 89,000 | 4 | 34 | .. | 202 | 8,824,519 | 3,159,763 | 2,521,500 | 3,301,293 | 82,000 |
| 8 | 1114 | 27 | 184,300 | 8 | 3 | 58 | 52 | 1,997,068 | 67,867 | 566,600 | ..... | ..... |
| 9 | 1781 | 98 | 1,059,200 | 3 | 70 | 12 | 48 | 6,037,638 | 12,318,742 | 2,936,100 | 2,085,100 | 298,500 |
| 10 | 1686 | 46 | 443,600 | 2 | 6 | 10 | 70 | 3,692,008 | 651,599 | 908,200 | 926,728 | 359,900 |
| 11 | 2041 | 119 | 1,198,600 | 5 | 28 | .. | 42 | 6,612,729 | 1,623,832 | 1,480,300 | ..... | ..... |
| 12 | 2685 | 95 | 388,200 | 1 | 60 | 135 | 256 | 20,737,233 | 9,799,936 | 2,192,350 | 19,261,464 | 271,800 |
| 13 | 879 | 19 | 67,700 | .. | 11 | 6 | 88 | 6,041,793 | 4,684,708 | 1,149,900 | 6,030,200 | 252,700 |
| 14 | 1800 | 87 | 582,600 | .. | 52 | 176 | 208 | 32,528,724 | 21,846,826 | 4,543,900 | ..... | ..... |
| 15 | 1823 | 29 | 123,400 | 2 | 56 | 10 | 161 | 52,542,823 | 32,671,477 | 4,532,600 | 9,959,495 | 595,900 |
| 16 | 2091 | 56 | 179,000 | 1 | 70 | 34 | 1,026 | 208,859,285 | 170,983,496 | 5,742,700 | 21,179,130 | 186,600 |
| | 27,457 | 812 | \$6,684,800 | 73 | 460 | 2,670 | 2,690 | 387,775,992 | 257,563,351 | \$31,546,300 | 78,061,532 | \$2,630,100 |

* The above amount does not include the feet of land in the islands in the Harbor, the principal of which are Breed's, Deer, Long and Thompson's, containing about 304, 134, 216, and 140 acres respectively, exclusive of marsh-land.

† In addition to the above, the Commonwealth holds the fee of 387,330 square feet of land in Ward 6, and 625,104 square feet in Ward 9, upon which no valuation is placed, as no taxes can be assessed.

APPROXIMATE VALUE OF THE DWELLING-HOUSES (INCLUDING HOTELS) IN THE CITY OF BOSTON, MAY 1, 1870.

| VALUE. | Number of Houses. | Hotels. |
|---|-------------------------|---------|
| Value less than \$1,000 | 1,322 | |
| " \$1,000 and less than \$2,000 | 4,223 | |
| " 2,000 " " | 4,441 | |
| " 3,000 " " | 3,582 | |
| " 4,000 " " | 2,521 | |
| " 5,000 " " | 2,048 | 1 |
| " 6,000 " " | 1,497 | 1 |
| " 7,000 " " | 1,215 | |
| " 8,000 " " | 1,048 | 3 |
| " 9,000 " " | 805 | 1 |
| " 10,000 " " | 747 | 3 |
| " 11,000 " " | 551 | 1 |
| " 12,000 " " | 448 | 1 |
| " 13,000 " " | 338 | |
| " 14,000 " " | 288 | 2 |
| " 15,000 " " | 317 | 3 |
| " 16,000 " " | 227 | |
| " 17,000 " " | 158 | 1 |
| " 18,000 " " | 191 | |
| " 19,000 " " | 104 | |
| " 20,000 " " | 159 | 1 |
| " 21,000 " " | 79 | 1 |
| " 22,000 " " | 111 | 2 |
| " 23,000 " " | 78 | |
| " 24,000 " " | 72 | 1 |
| " 25,000 " " | 57 | 1 |
| " 26,000 " " | 50 | |
| " 27,000 " " | 48 | |
| " 28,000 " " | 53 | |
| " 29,000 " " | 27 | |
| " 30,000 " " | 59 | 3 |
| " 31,000 " " | 20 | |
| " 32,000 " " | 27 | |
| " 33,000 " " | 21 | 1 |
| " 34,000 " " | 30 | |
| " 35,000 " " | 37 | |
| " 36,000 " " | 16 | |
| " 37,000 " " | 15 | |
| " 38,000 " " | 30 | |
| " 39,000 " " | 14 | |
| " 40,000 " " | 46 | 1 |
| " 41,000 " " | 10 | |
| " 42,000 " " | 25 | 2 |
| " 43,000 " " | 14 | |
| " 44,000 " " | 12 | 1 |
| " 45,000 " " | 23 | |
| " 46,000 " " | 15 | |
| " 47,000 " " | 5 | |
| " 48,000 " " | 15 | |
| " 49,000 " " | 1 | |
| " 50,000 " " | 28 | 1 |
| " 51,000 " " | 8 | |
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| " 53,000 " " | 11 | |
| " 54,000 " " | 7 | |
| " 55,000 " " | 19 | 1 |
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| " 57,000 " " | 7 | |
| " 58,000 " " | 4 | |
| " 59,000 " " | 12 | |
| " 60,000 " " | 3 | |
| " 61,000 " " | 3 | |
| " 62,000 " " | 3 | |
| Amount carried forward . . | 27,353 | 34 |

APPROXIMATE VALUE OF THE DWELLING-HOUSES IN BOSTON.

| VALUE. | | Number of Houses. | Hotels. |
|---|--|-------------------------|---------|
| <i>Amount brought forward . .</i> | | 27,358 | 34 |
| Value \$62,000 and less than \$63,000 | | 5 | 1 |
| " 63,000 " " 64,000 | | 2 | 1 |
| " 64,000 " " 65,000 | | 2 | |
| " 65,000 " " 66,000 | | 9 | 1 |
| " 66,000 " " 67,000 | | 2 | |
| " 67,000 " " 68,000 | | 2 | |
| " 68,000 " " 69,000 | | 6 | |
| " 69,000 " " 70,000 | | 2 | |
| " 70,000 " " 71,000 | | 11 | |
| " 71,000 " " 72,000 | | 1 | |
| " 72,000 " " 73,000 | | 2 | |
| " 73,000 " " 74,000 | | 2 | |
| " 74,000 " " 75,000 | | | |
| " 75,000 " " 76,000 | | 10 | 1 |
| " 76,000 " " 77,000 | | 2 | |
| " 77,000 " " 78,000 | | 1 | |
| " 78,000 " " 79,000 | | 3 | |
| " 79,000 " " 80,000 | | 1 | |
| " 80,000 " " 81,000 | | 6 | 2 |
| " 81,000 " " 82,000 | | 1 | 1 |
| " 82,000 " " 83,000 | | 1 | |
| " 83,000 " " 84,000 | | 1 | |
| " 84,000 " " 85,000 | | 4 | 2 |
| " 85,000 " " 86,000 | | 1 | |
| " 86,000 " " 87,000 | | 1 | |
| " 87,000 " " 88,000 | | 2 | 2 |
| " 88,000 " " 89,000 | | 3 | 3 |
| " 89,000 " " 90,000 | | 1 | |
| " 90,000 " " 91,000 | | 2 | |
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| " 92,000 " " 93,000 | | 2 | 1 |
| " 93,000 " " 94,000 | | 3 | |
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THE TAXATION OF PERSONAL PROPERTY.

For many years the amounts that have been annually needed to supply the necessary means for the expenditures of the Commonwealth, and its subordinate counties and municipalities, have been raised under the authority of laws, based upon theories that for many generations have been deemed sound and equitable. In the administration of those laws, as a whole, there has been probably as much of vigor and integrity, with as little of annoying interference on the part of the officials entrusted with their enforcement, as was consistent with their due execution, or as exists under the revenue laws of our neighboring States. In making these assertions, it is not needed to claim that the laws are the best that could be made, or that their operation could not be made more efficient, and at the same time less open to objection.

But now, as in all times that have passed, and as may be expected in all time to come, some persons will be found, who claim that certain interests should be fostered by the State; and that the general good would be subserved by exempting some classes of property from taxation, rather than by the collection of a revenue from their assessment. The public-spirited citizens, who so endeavor to persuade the Commonwealth to thus bless her children, are generally found to be in some way or other either directly, or indirectly, connected with that portion of the community, which is to receive the immediate benefit of the exemption, which in their opinion, is to promote the interests of all. This fact may have had some influence in so shaping the policy of the State, that a discriminating tax, with the exception of that upon the deposits of savings banks (if that can be called discriminating), hardly exists upon the statute book.

Another class, admitting the correctness of the theories of our law, but claiming that since it is so difficult to reduce them to practice, without filling our courts with prosecutions,

and subjecting the personal and business secrets of our citizens to such an exposure as would be intolerable,—conclude that some other method must be devised to obtain from the community the needed amount for public expenditure. This position has been taken, and strongly maintained, by a commission * appointed by the State of New York, organized in October, 1870, and who reported to the Governor of that State, under date of February, 1871. The views of the distinguished gentleman who was placed at the head of the commission, and his modes of expression, became so familiar to the community, while he held the position of United States special commissioner of internal revenue, that no one who reads the report can question its origin, or doubt the fact, that with whatever degree of confidence the other members of the commission propose the scheme of taxation they recommend, it reflects fully the opinions and conclusions of its author. If the commissioners have successfully assailed our Massachusetts system of taxation, and have recommended a mode that will more equitably, and easily, collect the revenue of the State, and her municipalities, they are entitled to our thanks; and no false pride should induce us to cling to our present methods because we have become accustomed to their use, or because they are as ancient as the Commonwealth herself. But on the other hand, a State which although the thirty-fourth in area, is the seventh in population, and among the first in wealth, and which supports upon her sterile soil, unblessed with mineral deposits, a larger population to the square mile than any other State in the union, should consider well before she changes a policy under which she has prospered, and which has maintained her financial credit

* REPORT OF THE COMMISSIONERS appointed by the Governor, under the authority of a joint resolution of the two houses of the Legislature of the State of New York, passed April 26, 1870, to revise the laws for the Assessment and Collection of Taxes. DAVID A. WELLS, EDWIN DODGE, GEORGE W. CUYLER, Commissioners. "I insist that a people cannot prosper whose officers either work or tell lies. There is not an assessment roll now made out in this State that does not both tell and work lies." Speech of Hon. M. I. Townsend, Delegate Constitutional Convention of New York, 1867-68. Albany: The Argus Company, Printers, 1871. (Copy of title-page.)

in the money markets of the world above that of the nation of which she forms a part.

GENERAL OBJECTIONS TO THE MASSACHUSETTS SYSTEM, AND A PROPOSED REMEDY. — To the system of taxation in use in most of the States, and which the commissioners admit is carried out more efficiently and intelligently in Massachusetts than in any other Commonwealth, they raise a principal objection and come to a definite conclusion which can be fairly stated as follows: They admit that these laws are based upon the equitable theory, that each person in the community shall pay his *pro rata* share of the public expenditure, according to the value of his property. But they say, as a certain class of wealth, generally estimated to be equal in every civilized nation, to about one half of the whole property of the community, can, and to a greater or less extent does, escape taxation, by perjury, by concealment fraudulent or otherwise, and by conflicting laws and decisions, that it follows, as a necessary consequence, that such an amount of crime, and such inequality of taxation results, they therefore conclude, that it would be better to drop the whole of the personal property of the community from the assessment roll, with the exception of that which is represented by certain corporations chartered by the State, and base all taxes upon real estate alone, or upon real estate, and upon persons, in the proportion that their ability to pay taxes may be measured by the value of the real estate they occupy. In attempting a review of so extensive a work as the report of the commission, want of space compels the omission of much that might be said in answer to the statements, arguments, illustrations, and conclusions, contained in the one hundred and fifty-four printed pages of their report; and requires that the consideration of the principal objections urged against our Massachusetts system, and the statement of the probable effect of the new methods of taxation proposed, should be as concise as possible.

LEGAL OBJECTIONS TO THE MASSACHUSETTS SYSTEM. — In maintaining the position that conflicting laws and decisions render it impolitic, if not impossible, to assess a very large proportion of the personal property of the community, the commissioners specify several important classes of this property, and cite the legal decisions which seem to sustain their views.

A brief examination of their authorities is desirable, that an opinion may be formed as to the correctness of their conclusion. They claim, *First*, that "imported goods, wares and merchandise, in original packages, in possession of the merchant importer," cannot be taxed; the question of the right of a State to tax being decided negatively, in their opinion, by the Supreme Court of the United States, in the case of *Brown v. the State of Maryland* (12 Wheaton, 449). The point involved was "the legality of a *license* tax imposed by the State, as a prerequisite to the right to *sell* an imported article." There is certainly a broad distinction between the prohibition of a right to *sell* an imported article, and the right to *tax* the same as property. The decision of the United States Court was to the effect that the State could not enact a law that would prevent the sale of such property, and did not touch the question of the right to tax. In a recent decision of the Supreme Judicial Court of Massachusetts (*Dunbar v. Boston*, 101 Mass. 317), where the question was raised that the Commonwealth could not tax a stock of liquors, the sale of which by her laws she had declared illegal, the court sustained the tax, upon the ground that the case did not show that the goods could not be legally sold. As the law stood at the time the decision was given, but one class of the plaintiff's stock of intoxicating liquors could legally be sold; and that was his *importations in the original packages*. The *Second* position of the Commissioners, that "bonds, notes and other securities, or evidence of indebtedness of the United States," are exempt from taxation, will, of course, be admitted without question. Whatever may be thought of the policy that withdrew so

large an amount of the capital of the country from assessment, held as it is to a very large extent in the hands of our wealthiest citizens, the expediency of the exemption would, perhaps, be more generally questioned, if it could be known to how great an extent these bonds are made to assist other property in evading taxation.

Third. "The deposits and the surplus of the savings banks," not taxed by the State of New York, are conceded by the commissioners to be legitimately within the control of the State, for the purpose of taxation.

The annual assessment of this class of personal property by the Commonwealth of Massachusetts, to the amount of three-fourths of one per cent on their gross deposits, although it incidentally taxes the United States bonds in which these banks are largely invested, will not probably be objected to, except upon the ground of policy.

Fourth. "Indebtedness." The commissioners, while expressly declining to recognize, "that the debt obligations of individuals are legitimate objects of taxation," do not affirm that any legal obstacles prevent their assessment. But their position, "that a refusal to allow indebtedness to offset valuation, would, if thoroughly carried out, be destructive of commerce and business," would seem to be answered by the fact, that Massachusetts has, for many generations, refused to allow such deductions to the holders of either real or personal property; and that her assessments upon homes and other real estate incumbered by mortgage, upon stocks of goods and tangible property upon which debts were due, have been uniformly collected, while her advance in general prosperity is indicated by all available statistics. In their enumeration of property, the assessment of which in the opinion of the commissioners is illegal, or of doubtful legality.

The *fifth* class is "personal property belonging to citizens, but actually situated out of the state." Their conclusion upon this

question, and the double taxation that is incident to it, is, "that the practice of Massachusetts, Rhode Island, and other states in taxing property of a visible, tangible character, situated beyond and without their own territory, is contrary alike to the spirit of international or interstate law, to the just powers of any state, and to the principles of justice and equity." In view of the fact that there probably does not exist in any part of the world, a tariff or revenue law, of any state or nation, that was not enacted with reference solely to the material interests of the sovereignty that created it, it is, perhaps, a little unreasonable, that any one of the great family of nations or sisterhood of states, should be urged to yield up a substantial revenue, upon the abstraction that its collection is contrary to the equitable principles of international or interstate law. Of legal decisions touching this question, the commissioners cite but one; the opinion of the New York Court of Appeals in the case of *Hoyt v. the Commissioners of New York* (23 New York, 240).

An extract from this decision in their report would seem to show that a class of personal property has been removed from her taxation, which, in Massachusetts, has been assessed from time immemorial. The legality of such assessments in this Commonwealth have been contested; but they have uniformly been sustained by the Supreme Judicial Court. (*Dwight v. Boston*, 12 Allen, 316. *Bemis et al v. Boston*, 14 Allen, 366. *Great Barrington v. Berkshire*, 16 Pick. 572.)

The *sixth* class discussed is "property in transitu"; and under this head is included goods consigned for sale by non-residents. The commissioners refer to a case, *Parker Mills v. Commissioners of New York*, in which the Court of Appeals decided that property sent into the State for sale was not taxable, although the owner of the property had established a depot, and sold by an agent in the city of New York, mainly upon the ground, that the State had made no law requiring such property to be

assessed. A similar decision, for the same reason, would undoubtedly be given by Massachusetts courts as to goods *consigned* for sale; but not as to goods *sold by an agent*, in a store hired by a non-resident. "What a man does by his agent he does himself." The right of the States to tax this class of property has been affirmed by the Supreme Court of the United States, in the case of *Woodruff v. Parham* (8 Wallace, 138).

The *seventh* position of the commissioners is to the effect that "negotiable instruments," (the principal of which are the bonds of States, and the stocks and bonds of corporations, and which are known to Massachusetts law as "shares in moneyed corporations," and "public securities,") are not taxable, except by the States which create the securities, or charter the corporations by whom they are issued. To the decisions of the English courts and the practice of that government, which taxes the non-resident holders of its national debt, and then declares "that Russian, Danish, and Dutch government bonds, payable to bearer, have a *situs where they are actually situated* and may be there taxed for probate duty," notwithstanding those governments may have followed the examples of their own, and themselves have taxed the debt; and to the opposite and inconsistent position of New York upon this question, and to the various and contradictory decisions of other States; it may be sufficient to answer, that *they do not touch the right* of the several States to tax this class of property, if their organic and statute laws permit it. The only case cited by the commissioners (*Northern Railroad v. Jackson*, 7 Wallace, 262), in which the question was presented to the United States Supreme Court, was an attempt on the part of the State of Pennsylvania to tax the *company* for the bonds held by a *non-resident*, upon the property of a road, which was but partly within the State, and which, to a certain extent, was a Maryland corporation. The court, while denying the right to tax under these circumstances, laid down the rule that the State *could assess* this class of securities,

if she confined her taxation to those issued exclusively by her own corporations; and the Court, certainly, did *not* intimate that the non-resident was not taxable for these bonds, as personal property, in the place of his domicil. The right to tax shares held by the citizens of Massachusetts, in corporations chartered by other States, where the whole property of the corporation was beyond the jurisdiction of the Commonwealth; or to assess the shares of Massachusetts corporations; her own bonds, and those of her cities and towns, and of States and municipalities beyond her borders, has been never questioned without being sustained by the Supreme Judicial Court of Massachusetts. (*Great Barrington v. Berkshire*, 16 Pick. 572. *Dwight v. Boston*, 12 Allen, 316. *Hall v. Middlesex*, 10 Allen, 100.)

The commissioners also call attention to the fact, that under the laws of New York, this class of property can be transferred to a trustee out of the State, and so escape taxation. Massachusetts long since covered this point, by providing that in such case, the tax upon the property should be paid by the person to whom the income was payable.

The *eighth* classification by the commissioners, relates to the "*situs* of ships, for the purpose of local taxation." The only decision of the United States Supreme Court quoted by them (*Hays v. The Pacific Mail Steamship Co.* 17 Howard, 713) goes only to the point, that the vessels of that company were not taxable in a port where they were temporarily located, but were rightly taxed in the port where they were registered. The decision did not touch the point as to the taxation of the stock of this company in the hands of the citizens of the several States, or the right to assess the joint owner of shipping in the place of his domicil, other than the port of registry. The Supreme Judicial Court of Massachusetts have decided (*Peabody v. Essex*, 10 Gray, 97) that the shipping of a copartnership is taxable at the place of the firm domicil, which may be other than the port of registry.

In the *ninth* classification of personal property, that which escapes "taxation, through extra-legal or adventitious circumstances," the commissioners leave the domain of the law, and urge that personal property should be exempt from assessment, because of the fact, that by no system of taxation that has yet been devised, under laws which a free people will tolerate, has it been possible to compel the capitalists of the community to submit to full taxation upon personal property. In maintaining this point, the commissioners undoubtedly stand upon their strongest ground; and before proceeding to briefly consider this question, it may be well to give a general answer to their objections, classified under the eight preceding heads, and where the considerations urged are of a legal character. The answer may be fairly stated to be,—that there are no decisions by any State court that could be quoted as authorities against the system of personal property taxation under Massachusetts laws, that can not be successfully met by the decisions of our own Supreme Judicial Court, by which those laws have been sustained, and that the Supreme Court of the United States has never yet had occasion to overrule a decision of the Massachusetts Court upon the subject of taxation. In reference to the decisions of the Supreme Court of the United States, it can be said that none are quoted by the commissioners, and probably none could be produced which would undertake to restrict the right of the States to tax the personal property of their citizens, excepting only the debt obligations of the United States, and, within certain limitations, the stock of the national banks.

In fact, that court, in an important case (*Van Allen v. The Assessors*, 3 Wallace, 573), have decided that where United States bonds formed the whole capital of a national bank, the shares of that bank were nevertheless taxable, under the laws of the State of New York. The simple statement of this case, which is not alone or unsupported by others of a like character, is sufficient to sustain, without further consideration, the point,

that the United States courts will restrain by the closest possible construction, all laws or cases which seek to obstruct a State in the exercise of the power to tax,—one of the undoubted attributes of sovereignty. Were the States deprived of the right to assess the citizens and property within their jurisdiction, by any methods not inconsistent with the powers delegated to the general government, it would reduce them to the condition of provinces, wholly dependent for their resources, if not for their existence, upon the will of the central power. So far do the legal authorities, quoted by the commissioners themselves, fall short of sustaining the views they were cited to confirm, that it is not surprising, that in their general conclusion of this branch of their inquiry, they should desire not to “be understood as taking the position, that such facts and decisions are necessarily, and in all respects conclusive, as to the limitations of the power of States in respect to subjecting certain descriptions of property to local taxation.”

THE WANT OF EQUITY AND IMPOSSIBILITY OF ASSESSING PERSONAL PROPERTY. But whatever doubts they may entertain as to the decisions of the courts of last appeal, upon the points they have presented, the Commissioners claim that considerations of equity, and the impossibility of the enactment and execution of any laws which shall reach and uniformly tax this class of property, justifies them in recommending that the taxation of all personal property shall be discontinued. As in a republic the people are the source of power, it seems fair to assume that their representatives generally make laws for the collection of revenue, which are based upon considerations of equity, so far as they may affect the members of the body politic, for whom they were enacted. It is probable, therefore, that the equity which in the opinion of the commissioners is violated by the tax laws of the several States, is that international and interstate comity to which allusion has previously been made. It

would be a matter for great rejoicing, if it could be demonstrated that the principles of the golden rule, were alike the best policy for nations, states and individuals. But while history does not record a single revenue law based upon the principles of that divine order, — while Pennsylvania taxes the coal that is exported beyond her borders, and the freight that is carried from her State, — while the whole nation is taxed for the benefit mainly of a few corporations who manufacture salt in New York; and when even the commissioners themselves recommend that New York should follow the example of Massachusetts, and tax the non-residents of that State upon their personal property, — their shares in New York corporations, — it is probable that the great sisterhood of States will watch with no little interest and curiosity, the result, in that community, which shall first base its legislation for revenue upon considerations of equity to those beyond its jurisdiction.

But, when the commissioners assert the impossibility of compelling capital, in the form of personal property, to submit to uniform assessment, and that the assessment of such property would be ruinous to the holders, who are their own citizens, and detrimental to the best interests of the community, they touch a subject which all states and nations are willing to patiently and carefully consider.

First, as to the impossibility. It must be conceded that no intelligent legislator expects that when a law has been enacted, with the proper machinery and officers for its execution, that it will successfully achieve the whole object for which it was framed, whether that object be the suppression of a crime, the encouragement of industry, or the assessment and collection of a tax. In nothing, perhaps, is the imperfection of governmental machinery, and the limitation of human resources, more conspicuous than in the framing and execution of revenue laws. The general government makes a tariff. Its officers will hardly propose to yield up the large income that results from its

operations, because frauds are sometimes successful, embezzlements are not always discovered, and the whole power of the government cannot prevent smuggling.

It may enact a law, honestly designed to foster some branch of industry, and to protect it, for the general good, from injurious foreign competition. Its effect may be to diminish the production of an article of prime necessity, to the detriment of the community in whose interest it was supposed to be enacted, and its operations, consequently, be at their expense, rather than at that of the foreign manufacturer. A law made for the suppression of counterfeiting will not be abrogated because the officers of the government know, that with their best endeavors, they will succeed in convicting but a small per cent of those who make, or knowingly pass, spurious money.

When laws are made which are based upon the theory that the state, which in time of war can take the whole property, and expend even the lives of her citizens in her defence, demands in time of peace a contribution from those citizens, in proportion to their ability to supply her needs, or to the amount of property held by them, and protected by her laws, it is certainly unreasonable to expect that no attempt at evasion will successfully be made, and equally unreasonable to claim that the government should yield to the difficulty of collecting its assessments upon one class, and relieve it from taxation, by increasing the burdens of those who find it more difficult to evade the assessment. It may safely be affirmed that no laws, whatever their object, can, under a free government, be more than imperfectly effective. Their very nature is to restrain and coerce, and they will always be met by resistance and evasion more or less successful.

Without attempting a defence of the Massachusetts system of taxation, which the commissioners admit "is unquestionably the best in theory and the most efficient in practice," or stopping to point out the comparatively unimportant errors into

which they have fallen, as to the intention and scope of our statute, it is worth a brief examination to see how far laws that have been made and borne by a free people without material change for many generations, have compelled personal property to bear its share of the public burden. And here, in stepping from the field of statement and theory, to deal with facts and figures, a material advantage can be claimed over the position of the New York commissioners.

It would seem that almost the only statistics that related to their own State, upon which they could rely, were those of the census takers.

By their own admission, not an assessment roll was submitted to them, that contained valuations based upon actual values. And, as if to make the necessity for reform stand upon other testimony than their own investigations, they give upon their title-page an extract from a speech of one of their public men, which declares that their assessments are a tissue of falsehood.

It was probably for these reasons, that the commissioners, in comparing their own State and her municipalities with those beyond her borders, attempted to measure the burdens of taxation, by dividing the amounts raised by the number of inhabitants of the community upon whom the taxation was laid. When we consider that women and children are exempt from all taxation upon their persons, and that the poll tax assessed upon the men, so small as to be almost nominal in amount, is yet the only direct tax paid by almost one-half of the voting population of some of our American communities, it is evident that taxes are levied upon, and paid by, *property*, not by *persons*. The correctness of the *per capita* method of estimating the weight of local taxation, cannot be admitted, except upon the theory that substantially a certain amount of wealth would always be found to be held in every community by a given number of individuals; or upon the ground, that all taxes that may

be paid, are simply moneys advanced by the holders of the property upon which the taxes are levied, to be repaid to them by those by whom that property shall be used or consumed. The first position can hardly be seriously entertained by any one who has given attention to the statistics of the population and wealth of the communities of the world. The second will find advocates who will claim that all taxes upon property are paid by consumers, and that the consumption of a given number of persons in one community, is equal to the consumption of the same number of persons in another community; and consequently, that the burden of taxation can be measured *per capita*. This course of reasoning is open to similar objections to those which would prove the first position unsound. The unequal distribution of wealth would give to a richer community large resources; it would spend more money. or, in other words, would *consume* more than a poorer community. Upon the point that all taxes are paid by the consumer, it is worthy of remark, that if such is the fact, most of the communities of our own and other nations present the singular spectacle of having the provisions of their revenue laws evaded by ingenious schemes and criminal frauds, not only by their business men, but by their invested capitalists, who run the risk of prosecution, of exposure and punishment, to avoid a tax which must ultimately be paid by others than those who incur all this hazard without profit. The property holders of the community, who pay not only their own taxes, but the deficiency caused by wrongful evasions, and who fail to see where the money is returned to them, will perhaps question the correctness of the theory. The commissioners in their report "indorse the correctness of an opinion of a financial writer," who asserts, "that universally the market value of the aggregate of land, and that of the aggregate of productive capital, are equal." This theory requires that the value of all buildings should be added to personal property of a less visible character, and declares that the sum total

thus obtained, will equal the value of the land in any community. The theory is based upon the opinion that "the market value of land is merely the reflection of the value of the productive capital placed upon it, and its immediate vicinity." Under the law of Massachusetts, enacted in 1861, the assessors of the Commonwealth are required to separately value lands and buildings. The assessments of real estate in the city of Boston have been made with such accuracy, and with so close an approximation to actual market value, that the statistics of any of the years of the last half of the decade, would sustain the position under the theory advanced, which an analysis of the assessment of the year 1870 clearly demonstrates, viz., that Boston has fully succeeded in assessing its personal estate to an amount largely exceeding the value of its land, and consequently that of the whole personal property of the municipality. The detail of the assessment of that year, which aggregated \$365,593,100 real estate, \$218,496,300 personal property, was as follows:

| | |
|--|----------------------|
| 78,061,539 sqr. feet of marshes and flats, valued at | \$2,630,100 |
| 257,563,351 " " vacant land, " " | 31,546,300 |
| 52,151,102 " " improved land, " " | 179,686,375 |
| <hr/> | |
| 387,775,992 sq. ft. of land of all descriptions valued at | \$213,862,775 |
| Value of buildings, | 151,730,325 |
| <hr/> | |
| Total value assessed as real estate, | <u>\$365,593,100</u> |
| <hr/> | |
| The total assessed valuation of the personal property of Boston for that year was, | \$218,496,300 |
| The total assessed valuation of the buildings of Boston for that year was, | 151,730,325 |
| <hr/> | |
| Total of personal property and buildings, | \$370,226,625 |
| Total value of land within the limits of the city, | 213,862,775 |
| <hr/> | |
| Total valuation of Boston for the tax of 1870, | <u>\$584,089,400</u> |

This large disproportion of the value of the buildings, and the assessed personal property of the city over the value of the

land, must be still further increased by the addition of \$30,000,000 of corporate stocks, the personal property of citizens of Boston, in Massachusetts corporations; every dollar of which is taxed for her benefit, although this amount, and also one of \$7,000,000 of national bank stock, held in the Boston banks by non-residents of the State, form no part of the two hundred and eighteen and one-half millions of personal property, included in the valuation. The percentage of the ratio of the assessed valuation of personal property to real estate throughout Massachusetts, being strikingly near that of the city of Boston (the difference being only $\frac{3}{100}$ of one per cent). would indicate that similar results would follow the analysis of the assessment of the Commonwealth. In view of these facts, it would seem that the theory, that the value of the land, and the personal property of communities are equal, and upon which the commissioners base some of their conclusions, must be abandoned, or the point admitted, that it is possible, in a State that has been distinguished throughout its history for an ardent love of liberty, to compel personal property to bear a large share of the public burden. There would appear to be no escape from this position, except to assert what has been by some persons claimed, that Massachusetts is an exceptional community, with a larger proportion of wealth to the population, than any other State in the Union. But to admit this, would certainly concede the injustice of attempting to measure the burden of taxation upon her people by the *per capita* method of estimation.

THE IMPOLICY OF TAXING PERSONAL PROPERTY. — But to proceed to the second principal objection of the Commissioners,—that the taxation of personal property would be ruinous to the holders who are citizens of the State, and detrimental to the best interests of the community.

The bare statement of the proposition would seem to compel the consideration of questions of political economy, which have exercised able minds for many years. Space will permit

but the briefest and most practical consideration. The conclusions of the commissioners upon this point are probably the result of statistics whose chief power is to mislead and embarrass all who use them. That the holder of personal property would be ruined by taxation at the rates given by the commissioners as those of Albany, Brooklyn and Rochester, for the year 1870, they being respectively 4.57, 3.87 and 6.70 per cent, is no doubt true; and it is equally true that an unfortunate citizen who was compelled to submit to the taxation of his personal property at full valuation at these rates, would be able to see but little difference between taxes thus levied and confiscation. But it may safely be asserted that no such rates are possible, except under a condition of things that the commissioners conclusively prove to exist in the State of New York. Where the real estate valuations are nominal in amount, and relatively unequal, and where the great mass of the personal property of the municipalities (equal in amount in the opinion of the commissioners to the value of the land in those places) is assessed at from 10 to 25 per cent of the nominal value of their real estate, it necessarily follows that to the great bulk of the property holders of these places, the rates, high as they are, are but nominal also, and do not reflect the weight of taxation upon their property. That capital unacquainted with, or unwilling to make use of the methods by which these rates of assessment become really nominal, should avoid such localities, and the development of the state and municipalities where they exist be retarded by such means, is undoubtedly true, as is also the fact that it is impossible that the ordinary current expenses of a well-ordered and prosperous State or city can so far exceed the paying ability of its property holders as to become a burden, disproportionate to the advantages conferred. A comparison between the cities of Brooklyn and Boston will show that the former city, with a population, in 1870, sixty per cent larger than the latter, had a taxable valuation in that year

of real and personal property, which is but thirty-five per cent of that of the smaller community. The average rate of taxation in Boston, during the last ten years, has been $1\frac{3}{10}$ per cent; it has never yet reached $1\frac{6}{10}$ per cent; while the rate of Brooklyn has closely approximated to four per cent. That taxes at the rate of four per cent would be ruinous to the holders of property, and detrimental to any community, is apparent without argument. But the taxation of property in Boston during the last ten years, although its low rate has been gained in a large degree by the assessment of personal property, and a full valuation of its real estate, has not been burdensome to a degree that has been oppressive to property holders. During the decade business has prospered; capital could be loaned and borrowed upon fair terms, and investments in property exposed to the view of the assessors, have been active, and at prices that generally indicated that the purchaser considered the property desirable. During this term, the city has expended unusually large sums in public works; has promptly met its debt obligations, a large proportion of which were payable in gold; has maintained its full appropriations for current expenditure, and has created a sinking fund that has been declared by its commissioners to be sufficient, with its own accumulations, to meet the entire debt of the municipality at maturity.

The population, number of dwellings, and the valuation of the city, have increased in a larger ratio than for any corresponding term, and all the indications of a prosperity above the general average of the communities of the nation, have been apparent. To what extent we should have prospered if personal property had been exempt from taxation, it is impossible to say. But it seems clear, that in Boston, where the commissioners admit that the system of taxation of personal property "is probably carried out more efficiently, and intelligently, than any similar system in any other state," the public interests have as yet received no serious injury from the enforcement of the law which requires real and personal property to be alike taxed.

NEW PLANS PROPOSED BY THE COMMISSIONERS.—Without further discussion of the positions taken by the commissioners, adverse to the Massachusetts system of taxation, let an examination be made of the new systems and plans proposed by them. It will be at once admitted, that with whatever of success the objections raised by the commissioners to the methods in use in this Commonwealth have been met, if they have succeeded in devising new systems of taxation, by which the public burdens are more equitably apportioned and more easily collected, every State and nation should gladly avail themselves of the result of their labors, by whatever course of reasoning they have arrived at their conclusions. In the first of the three propositions presented by the commissioners, is a proposal to assess certain corporations, in a manner closely resembling that in use in this Commonwealth. In commending it, the commissioners observe, "that the interests of New York would be subserved, if the state should follow the example of Massachusetts." As this mode of raising revenue has been in force in this Commonwealth long enough to demonstrate its value and effect, and as it is a part of the new system proposed, it can be passed by without further comment than to notice the apparent inconsistency and inequality of a scheme of taxation that taxes a certain part of the personal estate of the community, while other classes of personal property are exempt. For the remaining part of the system proposed, the commissioners recommend the adoption of one of two plans, either of which, in their opinion, would produce substantial equality in assessment. The first plan is to *assess all land (exclusive of buildings) at fifty per cent of its marketable value, and all buildings at their full market value.* The commissioners remark, that "it is obviously immaterial, so far as equity is concerned, what standard of valuation is adopted for any given class of property, provided that the standard be uniform." Unquestionably true, if the uniform standard of valuation is alike applied to *all* the classes of property subjected

to assessment. Not true, so far as equity is concerned, if the property assessed is *divided into two classes, and one class taxed twice as much as the other*. To illustrate: A municipality with a valuation of \$10,000,000 real estate, wishes to raise \$150,000 by tax. The rate of taxation would be \$15 on each one thousand.

A trader lives in a house worth \$5,000; \$1,000 being the value of the land, and \$4,000 the value of the building. A farmer lives upon a farm, \$4,000 being the value of the land, and \$1,000 the value of the buildings. A speculator in town lots has land worth \$5,000. The total value of the real estate of each is \$5,000, and at one and one-half per cent, the tax of each would be \$75.00. Now, suppose you reduce the valuation *uniformly* fifty per cent, the valuation is \$5,000,000, the rate \$30.00 on a thousand. The farm and buildings, the house and lot, and the unimproved land, each valued at \$2,500, and the tax of each at three per cent, \$75.00. But test the plan proposed by the commissioners by these figures. For the purpose of fixing the rate, we take the proportions found in the tax of Boston, for the year 1870, and our municipality has a valuation of land, \$5,900,000, buildings, \$4,100,000; total, \$10,000,000. Land reduced to fifty per cent of its value — \$2,950,000, buildings full value, \$4,100,000; total valuation, \$7,050,000; rate of tax to raise, \$150,000 — \$21.27.

The trader's valuation would be land, \$1,000, reduced to \$500; building, \$4,000; taxable valuation, \$4,500; tax, \$95.71; the farmer's valuation would be, land \$4,000, reduced to \$2,000; building, \$1,000, taxable valuation, \$3,000; tax, \$63.81; the speculator's valuation would be, land \$5,000, reduced to \$2,500; taxable valuation, \$2,500; tax, \$53.17.

When we consider that these several taxes result from the assessment in the same year of an equal amount of visible, tangible property, we certainly need the assurance of the commissioners, "that all taxes distribute themselves," in order to

assist us in the search for the equity of the assessment. Surely, all good citizens will join in the wish, that the trader may get the extra \$20.00 out of his customers — if he can; that the farmer will remember that he owes the community \$12.00, and will sell his produce in such a way as to cancel the debt; and that a purchaser may ultimately be found for the vacant land, who shall obtain it for improvement at a discount, equal to the \$23.00 in taxes, annually remitted to the owner. In order to test, as best it can be done, the plan of the commissioners, a supposable case has necessarily been used; for in all their investigations, although they have found communities, as they suppose, with systems in some respects analagous to that which they propose, yet it can be safely asserted, that probably in no state or city in the world, certainly in none in America, can a community be found, which does not in some way or other draw a large percentage of its revenues from other sources than a direct tax upon real estate. To examine further, take the statistics of Boston, and see how the proposed methods would result in a city of a quarter of a million of inhabitants. And here, as actual valuations of the real and personal estates of citizens of Boston will be used, it is possible that, although names are omitted, the identity of persons may be discovered. It is therefore proper to say, that, although no figures will be used that are not by law open to public inspection, yet the examples taken to represent classes in the community have all been selected from among those citizens who have never appeared at the assessor's office with unreasonable complaints, or shown a disposition to escape their fair share of the public burdens. And first, using still the figures of the tax of 1870, let the rate of taxation in Boston be determined by the plan proposed. \$213,862,775, the valuation of the *land* of Roston, reduced fifty per cent, is \$106,931,388, to which add the full value of the buildings, \$151,730,325, and the result is a total taxable valuation of \$258,661,713, upon which to raise

\$8,636,862. The tax rate would be *\$34.60 on each \$1,000. This great increase of \$19.30 on each one thousand of valuation, above the actual rate of taxation in Boston for that year, is occasioned by dropping, as required by the plan of the commissioners, \$218,496,300 of personal property, and \$106,931,388 of the real estate, a total of \$325,427,688 from the total valuation of \$584,089,400. Now, taking ten estates, selected because they are the homestead estates of men who may be fairly said to represent classes in the community, see the amount of tax paid by those estates in 1870, and what they would be required to pay under the proposed system.

| LOCATION. | Area. Sqr. ft. | Value of Land. | Value of Build- ing. | Total Valua- tion. | Per cent of build- ing to total value. | 50 per cent value of land. | Taxable valuation includ- ing build- ing. | Percent of tax val- ue to total value. | Tax on full value at 15.30. | Tax on reduced value at 34.60. | Increase of Tax. | Percent of in- crease of Tax. |
|---------------------|-------------------|----------------------|-------------------------------|--------------------------|---|-------------------------------------|---|---|-----------------------------------|---|---------------------|----------------------------------|
| Commonwealth Av. | 15,375 | \$92,000 | \$58,000 | \$150,000 | 32 | \$46,000 | \$104,000 | 69 | \$2,295 00 | \$3,598 40 | \$1,303 40 | 57 |
| Beacon Street . . . | 5,185 | 77,800 | 70,200 | 148,000 | 47 | 38,900 | 109,100 | 74 | 2,264 40 | 3,774 86 | 1,510 46 | 67 |
| Beacon Street . . . | 7,442 | 43,400 | 27,200 | 70,600 | 38 | 21,700 | 48,900 | 69 | 1,080 18 | 1,691 94 | 611 76 | 57 |
| Beacon Street . . . | 3,900 | 25,500 | 31,500 | 57,000 | 55 | 12,750 | 44,250 | 80 | 872 10 | 1,531 05 | 658 95 | 76 |
| Mt. Vernon Street . | 3,528 | 19,500 | 20,500 | 40,000 | 51 | 9,750 | 30,250 | 76 | 612 00 | 1,046 65 | 434 65 | 71 |
| W. Cedar Street . . | 950 | 2,800 | 7,200 | 10,000 | 72 | 1,400 | 8,600 | 86 | 153 00 | 297 56 | 144 56 | 94 |
| Florence Street . . | 1,030 | 2,000 | 5,200 | 7,200 | 72 | 1,000 | 6,200 | 86 | 110 16 | 214 52 | 104 36 | 95 |
| Broadway | 2,866 | 2,700 | 6,500 | 9,200 | 70 | 1,360 | 7,850 | 85 | 140 76 | 264 69 | 123 93 | 88 |
| K Street | 1,990 | 800 | 5,600 | 6,400 | 87 | 400 | 6,000 | 91 | 97 92 | 207 60 | 109 68 | 113 |
| Hancock St., Wd. 16 | 5,596 | 500 | 1,600 | 2,100 | 80 | 250 | 1,850 | 88 | 34 13 | 64 01 | 31 88 | 99 |

The irregularity of the areas contained in these several estates, breaks, in some measure, the regular progression of increase in the sixth column, where the percentage which the value of the building bears to the whole value of the estate, is shown. The table, however, demonstrates a fact long since generally known, — that the more costly the land, the smaller the proportionate value of the building must be. The reason is, that it costs as much to build a house of given value on cheap land, as on that

* To all tax warrants, assessors in Massachusetts are allowed to add an amount not exceeding five per cent; for the purpose of avoiding fractional rates, and to allow for the shrinkage caused by necessary abatements. In casting the above rate, allowance was made for this "overlay"; and in future reference to the tax levy of Boston for 1870, the sum total of the list committed to the collector will be used; as, by those figures, the rate of the year, \$15.30 on each \$1,000, was fixed.

which is more expensive. This is well illustrated by comparing the Florence, with the K street house, where, with only four hundred dollars difference in the value of the buildings, there is 15 per cent of difference in the proportion which the buildings bear to the estate. The ninth column shows the proportion of the estate retained for the purpose of assessment, under the proposed plan; and here, it will be perceived, that just in proportion as the land becomes less valuable, the larger the percentage that is held for taxation; while the thirteenth column demonstrates, that the effect of the great reduction of the taxable valuation has been, not only to increase the rate of assessment, but also, very largely, the tax upon *all* the estates, in a scale of progression that adds to the weight of taxation, in proportion to the *inability* of the owner to bear it. But, possibly, the observation will be made, that no system of taxation will find advocates, if, as the table shows, the taxes of *all tax-payers* are increased. That the table does not show. The taxes upon these *estates* have been made larger, but the effect of the two systems upon the *owners*, can be made more apparent in another statement. The ten estates used in these illustrations, are all homestead estates; and, with two exceptions only, the sole real estates assessed to the occupants in the city of Boston. In those two cases the next table will not show the tax upon the other real estate of the owners. But it is universally conceded of all real estate other than that occupied by the owner, that the tenant pays the taxes, either directly or in the form of rent. It is claimed that it is equally true, that all taxes upon personal property are paid by the consumer. This statement is not so universally admitted. It is somewhat like the broad proposition, that "all wealth is the product of labor," which may be quite true; yet few have seen persons in every community enjoying a large share of wealth with very little of exertion on their part, but have felt that this declaration of Adam Smith required explanation, at least, if not qualification. All readily admit, that

when the landlord receives his rent from the tenant, he receives back again, with the profit of his estate, the assessments he has paid. But the great bulk of the community, who are unable to trace through the not so clearly defined channels, the return of the taxes they have paid upon personal property, however unable they may be to answer the logic of the political economist, show their practical disbelief in the theory; by persistent efforts to cause this class of taxes to be distributed among their fellow-citizens, through some persons other than themselves. Assuming, then, that all the homestead estates used for the purpose of the present illustration, are the sole estates possessed by their occupiers, let the effect of the two systems be tested by valuations and tax rates:—

| OCCUPATION. | Real Estate. | Personal Estate. | Total Valuation. | Taxes at \$15.00. | | | | Real estate land at 50 per cent of value. | Tax at \$54.00. | Taxes decreased. | Per cent of Taxes increased. | Per cent of Increase. |
|----------------|--------------|------------------|------------------|-------------------|------------|------------|-------------|---|-----------------|------------------|------------------------------|-----------------------|
| | | | | Pol. | Real. | Personal. | Total. | | | | | |
| Merchant . . | \$150,000 | \$550,000 | \$700,000 | \$2 00 | \$2,295 00 | \$3,415 00 | \$10,712 00 | \$104,000 | \$3,598 40 | \$7,113 60 | 66 | .. |
| Capitalist . . | 148,000 | 1,000,000 | 1,148,000 | 2 00 | 2,264 40 | 15,860 00 | 17,668 40 | 109,100 | 3,774 86 | 13,791 54 | 78 | .. |
| Lawyer . . | 70,600 | 400,000 | 470,600 | 2 00 | 1,080 18 | 6,120 00 | 7,202 18 | 48,900 | 1,691 94 | 5,510 24 | 76 | .. |
| Merchant . . | 57,000 | 250,000 | 307,000 | 2 00 | 872 10 | 3,825 00 | 4,699 10 | 44,250 | 1,531 05 | 3,168 05 | 67 | .. |
| Do. | 40,000 | 255,000 | 295,000 | 2 00 | 612 00 | 3,901 50 | 4,515 50 | 30,250 | 1,046 65 | 3,468 85 | 77 | .. |
| Cashier . . | 10,000 | 2,000 | 12,000 | 2 00 | 153 00 | 30 60 | 185 60 | 8,600 | 297 56 | .. | 111 96 | 60 |
| Clergyman . | 7,200 | 1,000 | 8,200 | 2 00 | 110 16 | 15 30 | 127 46 | 6,200 | 214 52 | .. | 87 06 | 68 |
| Lawyer . . | 9,200 | 2,000 | 11,200 | 2 00 | 140 76 | 30 60 | 173 36 | 7,850 | 264 69 | .. | 91 33 | 53 |
| Public Officer | 6,400 | 1,500 | 7,900 | 2 00 | 97 92 | 22 95 | 122 87 | 6,000 | 207 60 | .. | 84 73 | 69 |
| Mechanic . . | 2,100 | | 2,100 | 2 00 | 32 13 | | 34 13 | 1,850 | 64 01 | .. | 29 88 | 88 |

With eight and three quarters millions of taxes to raise, the observer' as he notes the rapid marking off of taxes in the upper half of the column of "taxes decreased," involuntarily asks the question, "Where is the money coming from?"

The column of "taxes increased" suggests the answer. The next question naturally follows, "Is there property enough in the hands of the middle and poorer classes, to make up the deficiency caused by this remission of taxes, to the wealthy?" Upon the 251st page of this volume will be found a table, showing the approximate value of the dwelling-houses of Boston. Including seventy-three hotels, there are 27,457 of them. The total value amounts to \$185,805,400; deducting the hotels as business property, valuation \$7,265,100, leaves the value of the dwelling-houses of Boston \$178,540,300. A further analysis of the table will show the value of these homes to be divided as follows: —

| | |
|--|--------------|
| 22,681 dwellings, 83 per cent of the whole number, | |
| valued under \$10,000 each, is | \$89,133,800 |
| 4,703 dwellings, 17 per cent of the whole number, | |
| valued above \$10,000 each, is | 89,406,500 |

As nearly as may be, *fifty per cent* of the whole value of the dwelling-houses of Boston is in the hands of its middle and poorer classes. Apply the per cent of increase of taxes found in the table given on page 276, to these estates; see how its weight increases as you descend the social scale; glance again at the table of approximate values, and see that over *seventy per cent* of these 22,681 dwellings is under \$5,000 in value, and you need not fear but that with the increased taxation among all these estates the money can be raised. It is true that the mortgaged homes are here, and if there is but little of wealth, there may be some comfort and happiness beneath these humble roofs; from those dwellings come the vast majority of those who create the property that others use, and who in time of danger are called on to protect the wealth that others enjoy. But why should they not be taxed? Somebody must bear the burden, why not they?

SECOND PLAN PROPOSED. — Without commenting further upon the results the figures have given, examine as briefly as possible the second plan proposed by the commissioners, which is, to tax real estate (land and building) at a uniform valuation of fifty per cent of the full value; and then to tax the occupier of each dwelling, on a valuation of his personal property, at an amount equalling three times the rental value of the premises. If real estate were alone to be taxed, it is obvious that the uniform valuation of the land and building might be the full market value, or fifty, or any other per cent of that value, without altering the taxation of the estates. But a reduced valuation brings an increased rate of tax. It will probably be found, that full valuation, and the lowest rate possible under the system proposed, will make the personal property tax exceedingly burdensome to a large class in the community. Still, in this second plan, the commissioners adhere to the system of reduced valuations, and propose to assess real estate at fifty per cent of its true value. The rate, consequently, largely increased, will cause the personal tax to be much more than a fair percentage on three times the rental value. The valuation of the real estate of Boston, for 1870, was \$365,593,100; fifty per cent of that amount is \$182,796,550; the value of the improved land was \$179,686,375; the value of the buildings was \$151,730,325; total value of improved land and buildings, \$331,416,700. Ten per cent of this amount, for annual rental value, is \$33,141,670, multiplied by three is \$99,425,010. Although it is not within the plan of the commissioners to include the unimproved vacant land, marshes, and flats, yet, as they may be used in connection with other property, and increase the rental value of occupied premises, — upon their value, \$34,176,400, allow four per cent, \$1,367,056, and a total valuation is obtained by this plan, of \$283,588,616. With \$8,636,862 to raise, this valuation will produce a rate of \$31.50 on each \$1,000. The same illustrations being used as in the preceding tables, it will be unnecessary to repeat the fig-

ures that show the detail and operation of the Massachusetts system. Its concluding column, that which shows the total tax, is, however, transferred for convenient reference. The second plan of the commissioners shows the following results:

| OCCUPATION. | Total tax at \$15.50, as by preced- ing table. | Fifty per cent val- ue of real es- tate. | Three times rental value of dwellings as personal estate. | Total tax- able valua- tion by proposed plan. | Amount of tax at \$31.50. | Taxes decreased. | Per cent of Decrease. | Taxes in- creas- ed. | Per cent of Increase. |
|-----------------|---|--|--|---|---------------------------------|---------------------|--------------------------|-------------------------------|--------------------------|
| Merchant . . | \$10,712 00 | \$75,000 | \$45,000 | \$120,000 | \$3,780 00 | \$8,932 00 | 65 | | |
| Capitalist . . | 17,666 40 | 74,000 | 44,400 | 118,400 | 8,729 60 | 13,836 80 | 79 | | |
| Lawyer . . | 7,202 18 | 35,300 | 21,180 | 56,480 | 1,779 12 | 5,423 06 | 75 | | |
| Merchant . . | 4,690 10 | 23,500 | 17,100 | 46,600 | 1,436 40 | 3,262 70 | 69 | | |
| Merchant . . | 4,315 50 | 20,000 | 12,000 | 32,000 | 1,008 00 | 3,507 50 | 78 | | |
| Cashier . . | 185 60 | 5,000 | 3,000 | 8,000 | 252 00 | ..... | ..... | 66.40 | 35 |
| Clergyman . . | 127 46 | 3,600 | 2,160 | 5,760 | 181 44 | ..... | ..... | 53.98 | 43 |
| Lawyer . . | 173 36 | 4,600 | 2,760 | 7,360 | 231 84 | ..... | ..... | 58.45 | 34 |
| Public Officer. | 122 87 | 3,200 | 1,920 | 5,120 | 161 28 | ..... | ..... | 38.41 | 31 |
| Mechanic . . | 34 13 | 1,050 | 630 | 1,680 | 52 92 | ..... | ..... | 18.79 | 55 |

The most striking result of this table is, that while it shows that the fortunate individuals, whose figures occupy the upper half, have had their taxes largely reduced, in a proportion closely approximating to that effected by the first plan of the commissioners (the difference in no case exceeding two per cent), the less fortunate persons of the lower half have had theirs increased, as they were by the former plan, but not to so great an extent, — the percentage of increase being from nineteen to thirty-eight per cent less by the second proposed plan than by the first. With nearly nine millions of dollars to raise, *where is the money coming from?*

With no increase of amounts from the wealthier portion of the community, and a decrease of considerable magnitude, in the amounts contributed by the great middle class, where is the revenue to be found? This second plan of the commissioners goes lower down in the social scale, and seizes upon classes heretofore nominally taxed, or wholly exempt from personal taxation, to make up the deficiency. Every human being in existence, until so poor as to be provided with a home at the expense of the public, must occupy some house as a dwelling. If unable to own, they must hire. The scheme of taxation now

under consideration, would, in addition to rent, or real estate assessment, tax every family in the land that is sheltered by a roof. It cannot be answered, that this plan contemplates that all dwellings occupied by more than one family, and all tenement houses, shall be taxed to the owner, as occupier. The land and buildings have already been once taxed as real estate, and the rental tax, if paid by the owner, will be added to the rent.

This seems too clear for illustration, — but to illustrate. A landlord owns a house worth \$6,400. He rents it to one occupant for \$640 per annum. The tax upon the estate, amounting to \$100.80, is paid by the owner. The rental tax, amounting to \$60.48, is paid by the tenant. The dwelling is vacated, and re-let to two families. The rental tax must be paid by the owner — he must get \$350 per annum from each family, in order to get his net \$540 for the house. In the one case the tax collector takes the money, in the other the owner takes it and passes it over to the tax collector; but the tenants, however poor they may be, are taxed for the rental tax. There is in every American municipality a class of citizens whose sole means for the support of themselves and families are their earnings. They live comfortably; themselves and their children, thanks to our common-school system, are well educated. Intelligent, orderly, and industrious, they are among the most valuable citizens in the community.

From this class, a very large proportion of the great men of the nation have sprung. In their manner of living, as judged by outward signs, a well-ordered home — with all of the comforts, and some of the refinements of life — holds a principal place. Some would say that they are extravagant in this matter of rents. That item, certainly, does take a very large percentage of their whole income. But in large cities, they must pay high rents to live respectably; and for their own, and their children's sake, they pay them; although the whole, or nearly the whole of their

income, is consumed by the expenses of living. Probably, the enormous growth of life insurance in this country within the last twenty years, is due more to the provision made by this class for the benefit of their families in event of death, than to any other cause. How would this system of taxation affect them? The cases used as illustrations will be readily recognized as fair examples of this class. Before proceeding to deal with figures, it is proper to state that the Massachusetts system, exempting "household furniture," and "the income from profession, trade or employment," each to the extent of \$1,000, assesses as personal property all in excess of that amount. Under the Massachusetts plan, and the one proposed, the taxation of this class would be as follows:

| OCCUPATION. | Salary or wages. | Mass. taxation at \$15.00. | | | Rent paid. | Personal tax three times rental. | Tax at \$31.50. | Increase of tax. | Per cent of increase. |
|---------------|------------------|----------------------------|---------------|------------|------------|----------------------------------|-----------------|------------------|-----------------------|
| | | Poll tax. | Personal tax. | Total tax. | | | | | |
| Bookkeeper . | \$1,500 | \$2 00 | \$7 65 | \$9 65 | \$500 | 1,500 | \$47 25 | \$37 60 | 389 |
| Clerk | 1,200 | 2 00 | 3 06 | 5 06 | 400 | 1,200 | 37 80 | 32 74 | 647 |
| Foreman . . | 1,000 | 2 00 | • • • • | 2 00 | 300 | 900 | 28 35 | 26 35 | 1,317 |
| Journeyman. | 800 | 2 00 | • • • • | 2 00 | 250 | 750 | 23 62 | 21 62 | 1,063 |

THREE SYSTEMS TAXATION CONTRASTED. — And now, dropping the detail, by which the result of these several tables have been obtained, let one more be given, that shall show at a glance the effect of these three systems of taxation.

| OCCUPATION. | Total tax under Mass. system, rate \$15.00. | Total tax by first plan, rate \$34.00. | Total tax by second plan, rate \$31.50. | Decrease of taxes. | | | | Increase of taxes. | | | |
|----------------|---|--|---|--------------------|-----------------|-----------|----------|--------------------|-----------------|-----------|----------|
| | | | | By first plan. | By second plan. | Percent | | By first plan. | By second plan. | Percent | |
| | | | | | | 1st plan. | 2d plan. | | | 1st plan. | 2d plan. |
| Merchant . . | \$10,712 00 | \$3,598 40 | \$3,780 00 | \$7,113 60 | \$6,982 00 | 66 | 65 | | | | |
| Capitalist . . | 17,566 40 | 3,774 86 | 3,728 60 | 13,791 54 | 13,836 80 | 78 | 79 | | | | |
| Lawyer . . . | 7,202 18 | 1,891 94 | 1,779 12 | 5,510 24 | 5,423 06 | 76 | 75 | | | | |
| Merchant . . | 4,699 10 | 1,531 05 | 1,436 40 | 3,168 05 | 3,262 70 | 67 | 69 | | | | |
| Do. | 4,515 50 | 1,048 65 | 1,008 00 | 3,468 85 | 3,507 50 | 77 | 78 | | | | |
| Cashier . . . | 185 60 | 297 56 | 252 00 | • • • • | • • • • | • | • | \$111 96 | \$66 40 | 60 | 35 |
| Clergyman . . | 127 48 | 214 52 | 181 44 | • • • • | • • • • | • | • | 87 06 | 53 98 | 68 | 43 |
| Lawyer . . . | 173 38 | 264 69 | 231 84 | • • • • | • • • • | • | • | 91 33 | 58 49 | 63 | 34 |
| Public Officer | 122 87 | 207 60 | 161 28 | • • • • | • • • • | • | • | 84 73 | 38 41 | 69 | 31 |
| Mechanic . . | 34 13 | 64 01 | 62 92 | • • • • | • • • • | • | • | 29 88 | 18 79 | 88 | 55 |
| Bookkeeper . . | 9 65 | • • • • | 47 25 | • • • • | • • • • | • | • | • • • • | 37 00 | • | 390 |
| Clerk | 5 06 | • • • • | 37 80 | • • • • | • • • • | • | • | • • • • | 32 74 | • | 647 |
| Foreman . . . | 2 00 | • • • • | 28 35 | • • • • | • • • • | • | • | • • • • | 26 35 | • | 1,317 |
| Journeyman . | 2 00 | • • • • | 23 62 | • • • • | • • • • | • | • | • • • • | 21 62 | • | 1,063 |

When it is conceded, as it must be, that the tax by the first plan is wholly upon real estate, and that the whole of it together, with a percentage added for cost of collection, and risk of loss, must be paid by the tenants, it is apparent, that although the last four persons taxed by the second plan of the commissioners are not *directly* assessed by the other plan proposed, they are, nevertheless, *taxed* at an amount exceeding that to which they are subjected in the scheme in which their presence is directly recognized. In the assessment of the other persons used as illustrations, with a single exception, all had personal property; which bore in some of the cases a very large, and, in all, a considerable proportion, to the whole valuation upon which the tax was based. While in the cases of the four apparently omitted from the operation of the first plan, the exemption of personal property from taxation would favorably affect but slightly the tax of two; and in the cases of the others have no effect at all. Without again proceeding to tabular statements, take the case of the clerk, for example: He lives in half a house valued at \$8,000, the tax upon which, at \$15.30, is \$122.40. His half, \$61.20, he pays to the owner, as a part of his \$400 rent. The tax upon the estate, by the scheme in which he appears to be omitted, would be (\$1,500 value of land, \$6,500 value of building) \$250.85. The difference in the taxation of the estates by the two methods being \$128.45, one-half of which, \$64.27, being the additional amount he must carry, may be fairly put against him in the column of taxation by the first plan — \$59.21, in that of taxes increased, and \$117 in that of per cent of increase. The bookkeeper, foreman and journeyman, owning no real estate, would be affected in like manner by this first method of assessment.

But the tax upon these four persons, being, by the second plan, a tax upon their rental values, in addition to the real estate tax they must carry, leaves the column against them of "taxes increased," by that plan unaltered. Upon this view of

the case, although the column of per cent of increase is the result of a computation, using the taxes *assessed against them*, by the Massachusetts system, and the commissioners' plan, for the basis, — yet as they unquestionably pay taxes, at the rate of \$15.30, as a part of their rent, a proper allowance for this fact would reduce the percentage of increase, so that the *real advance* against them by this second plan, would be 46, 52, 60 and 40 per cent, respectively. Surely, with such results, it may be said of the plans of the commissioners, "for he that hath, to him shall be given; and he that hath not, from him shall be taken even that which he hath."

It should be borne in mind, that all the rental values used in these illustrations, have been taken in a city where the tax rate has never exceeded \$1.58 per cent; and where for the last ten years (the first five of which were years of war, and the last five of extraordinary expenditure) the average has reached but \$1.30 per cent; and that the increased rates of the commissioners' plans must necessarily largely increase rents, and, consequently, rental values for taxation as personal property. It would seem impossible, that schemes that thus but nominally tax the wealthy and prosperous, and would transfer their share of the public burden, so that it would fall with terrible force upon the great middle classes, and with crushing weight upon all who are just starting out in life, or who have no accumulated property, could be seriously proposed to an American community. But the commissioners, in the absence of reliable statistics, have been compelled to rely upon conclusions deduced from theories they had no means to test.

THE THEORY UPON WHICH THE NEW PLANS ARE BASED. — If they are rightly understood, they rest their faith in the equity of their plans, upon a theory which can be fairly stated as follows: "Every man," the commissioners reason, "lives as well as he can. He occupies the best house he can afford, he clothes himself and his family, and provides for their maintenance and hap-

piness, to the extent of his ability; consequently, just in proportion to his wealth does he become a *consumer*, and expend in the community in which he resides, the money that must purchase the articles that he needs."

And, as just in proportion as personal property is exempt from taxation, and the burden thrown upon real estate, will the taxes upon the reality increase, not only upon those premises occupied as dwellings, but upon all those used for the purpose of trade; that the added taxes come from the tenant, in the form of increased rent, which becomes an additional expense, to carrying on the business upon which it is imposed; that the trader charges the increased expense upon his customers, who, being from all classes in society, *by their expenditure*, and in proportion to their property (because they are purchasers and consumers in proportion to their means), finally pay the taxes of the community. And it is claimed, that there is no way for any to escape their just proportion, except they adopt miserly habits; which are so contrary to the inclinations of the great mass of mankind, that the few who might thus in part escape, could not affect the general result. Much, doubtless, could be said upon both sides of this question. It certainly belongs to the commissioners, and those who think with them, to demonstrate how the taxes they so generously remit to "fortune's favored few," and lay upon the toiling many, are really paid by the one class and returned to the other. A few points are presented for their consideration. If their theory is correct, and all taxes are paid by the consumer, and all consume in proportion to their means, it would seem to follow that all taxes at present laid, are thus proportionately paid; and consequently that the direct taxation of a rich man, who has already once been taxed as a consumer, is to a certain extent, at least, double taxation; and that to the extent he is thus taxed, the less favored part of the community is relieved.

It would also be satisfactory to know by what provisions

they would insure that the expenditure of the capitalist should be in the community of which he is a resident, and where that of his poorer fellow-citizens must necessarily be made.

And if the amount, which of *necessity* must be consumed by each individual of the community, is much more nearly equal in amount, than is the distribution of property, is it reasonable to suppose that the expenditures of the wealthy for articles of *luxury* would fairly equalize the difference? A single consideration upon this point before proceeding to a general conclusion. It would seem impossible to maintain that the consumption of two families of equal wealth in the aggregate, would amount to the same sum total, if one of those families consisted of a man and his wife, and the other of father, mother, and ten children. If the property was considerable, and equally and productively invested, it would seem that one family would have to make a special effort to expend an amount that would barely, and with prudent care, provide for the necessary wants of the other. Without the special effort for expenditure on the part of the childless couple, but, on the contrary, the ordinary exercise of one of the strongest tendencies of human nature, the desire to accumulate, a scheme of taxation, based upon the theory of the commissioners, would compel the state to levy a heavy discriminating tax upon the citizen who had given to it so largely the most important element of natural wealth and power — men. If this is true of persons of equal wealth, how much greater must the disproportion, and consequent injustice become, when the discriminating tax is levied against a man of large family, and moderate means, who is reduced, perhaps, to straightened circumstances by an expenditure for the support of his family, every article he is compelled to purchase being enhanced in price by the taxation proposed by the commissioners.

Perhaps the substantial equality of necessary expenditure may be better shown by a statement of an actual occurrence than by argument. Some years since, the wealthiest man in New Eng-

land was a resident of Boston. He had made his fortune by mercantile business in that city. When advanced in years, a young man looking for employment, in an envious spirit, compared his fortunate condition with his own unprosperous affairs. The merchant said, "I am getting old; the care of my property is burdensome to me, will you manage it for me?" "Gladly, sir; what compensation will you give me?" "Your board and clothes." "*My board and clothes!*" exclaimed the young man in astonishment. "Yes, sir," replied the merchant, "*it is all I get.*" Up to a certain point he could consume; beyond that, there was an *accumulation*, perhaps of care and burden, certainly of *property*.

GENERAL CONCLUSIONS.—The decisions that have been quoted, and the statistics that have been compiled and computed, and their consequent results and deductions, would seem to justify the maintenance of the following positions, in opposition to those advanced by the commissioners:

First. That the commissioners have found no legal decisions of any State court that touches our Massachusetts system of taxation, with a single exception: the decision of the New York Court of Appeals, that personal "property must be within the state, or there is no right to tax at all." The decisions of the Massachusetts Supreme Judicial Court are directly opposed to this doctrine, and maintains, as good law, the statute that assesses "goods, chattels, money, and effects, *wherever they are*; ships and vessels, at home *or abroad*," and collects the tax from the owner in the place of his domicile.

Second. There has been found no decision of the United States Supreme Court, overruling any decision of the Massachusetts tribunal.

Third. Personal property can be reached in sufficient amount to cause it to bear a very considerable share of the public burdens, without a greater loss from causes beyond the control of a free government than follows the attempt to lay any tax

where evasion is possible. This is manifest when it appears that the city of Boston taxes *seventy-three per cent* more than all the personal property which she ought to possess, upon the theory which the commissioners indorse; and upon the fact, that in her assessment of 1870, personal property (excluding buildings which were taxed as real estate) bore *thirty-eight per cent of the whole burden*.

Fourth. That the uniform taxation of real and personal property is not ruinous to the business interests of a state; but, on the contrary, is a condition of, or, at all events, not inconsistent with, a general prosperity.

Fifth. That as taxation, confined to real estate only, enhances the cost of every article sold, it becomes, as nearly as may be, a *per capita* taxation, and as such unequal. It is also a discriminating tax against business capital, upon which it is in effect a direct tax; and in favor of invested capital, which can be reached by this method only incidentally.

Sixth. That of the plans of taxation recommended by the commissioners, one is a real estate tax, with all its inherent inequality, made more unjust by a discrimination against estates among the least able to bear taxation, and the other compels the heavy taxation of a class in the community heretofore deemed unable to bear any but the most nominal assessments. They both alike directly exempt the wealthy from taxation, by increasing the burden of the poorer classes; while the theory by which it is declared, that these heavy exemptions for one class, and assessments on the other, are distributed and equalized, has never been demonstrated by actual experience, and, at best, would be but a doubtful experiment.

BOSTON THE HIGHEST TAXED CITY IN THE WORLD. — In estimating the burdens of taxation in the several municipalities of the country, the want of reliable statistics, or the choice of the commissioners, induced them to make use of the *per capita* system of computation. By this method, they arrive at the conclu-

sion, that "the city of Boston takes precedence over all the" "communities in the civilized world, in respect to the extent and weight of" its "taxation." For some years past, tables showing the comparative taxation of Boston and other cities, have been prepared in the office of the assessors, and printed in the report of the Auditor. Until the present year, they have given only the tax raised by general levy, and the general rate. The information needed was readily attainable, and the compilation easy. But every city has a system of "*special assessments*," peculiar to itself. Many local improvements, that in Boston would be paid for from the general levy, are in other cities made objects for assessment upon abutting property. The details of these several systems, and the amount of assessments under them, are not easy to obtain. In fact, the commissioners themselves, although authorized by the State of New York to make investigation as to the operation of their tax laws, appear to have met an obstacle at this point; and to have been compelled to *estimate* the amount of "special taxes for local improvements," in the cities of their own State, where they deemed the item of sufficient importance to be taken into account. The correct data, as to the amount of taxes assessed in the several cities, consequently, were not in the possession of the commissioners, and their *per capita* method of attempting to estimate the burden of taxation upon *property*, by apportioning an equal amount of tax to all the *persons* of the several municipalities, labored under the disadvantage of being applied to amounts that did not represent the total tax. An opportunity to compare Boston's whole tax with that of another city of about the same population, is given upon the 299th page of this volume. It will be observed, that while the commissioners give the taxation of Chicago as \$4,139,798 for the general levy, and \$2,336,993 for special assessments, total \$6,476,791, the total shown as the full taxation of that city for 1870, amounts to \$9,256,333; which would be a *per capita* rate exceeding \$30; and

as applied to valuation, amounting to \$33.14 on each \$1,000 of property; while Boston's *per capita* of \$40, including her "betterment" assessment, becomes \$17.80 on each \$1,000, when applied to valuation. From the peculiar character of the betterment assessment (explained in the connection in which it is shown), it can hardly be termed a tax; excluding that assessment, the rate drops to \$15.45. As to which municipality, in America or elsewhere, enjoys the bad pre-eminence of being the highest taxed city in the civilized world, is evidently a matter of conjecture; until, at least, the several *amounts raised* can be known; while some will even then insist that the amount of property taxed is an equally important element in the computation.

LIMITATIONS OF TAX RATES. — It must have been obvious to the commissioners, that the exemption of personal property from assessment would largely increase the rate of taxation. And although real estate taxes upon business property distribute themselves wherever the goods sold find customers, yet the assessment of dwellings becomes a direct tax upon the occupiers, be they owners or tenants. The tax upon the mortgaged home must, under the most favorable rate attainable, by the assessment of all the property of the community, be a hard one to bear; to double it, would make it intolerable. Consideration for the large class in every place who would be oppressed by a high rate of taxation upon their dwellings, possibly suggested to the commissioners the plan of attempting to limit the rate of taxation. Admitting that a certain amount of money over current revenue is annually needed for the expenses of a municipality, it would seem that but one of three courses was open to its authorities: to leave undone a necessary work — to raise the money by taxation — or to incur a debt. If the affairs of the municipality are well and prudently managed, no more money will be appropriated than is needed. To refuse to build sewers, to clean streets, equip a fire department, or do

any other necessary work, because the tax rate would be raised beyond a limit fixed in advance, would be very poor economy; it would be worse economy to run in debt for current expenses. And the third course, to raise what money is needed by the just demands of the time, would seem to be the only option of a community that intended to do its legitimate work, and preserve unimpaired its financial credit.

REMEDY FOR DISPROPORTIONATE TAXATION. — But whatever may be thought of the practicability of a law limiting the rate of taxation, which the commissioners assert has been done to some extent in Pennsylvania, and "which for some time has characterized the tax systems of France," there will probably be universal acquiescence in the correctness of their statement, that the plan proposed by them to remedy the evils of disproportionate taxation, is "entirely new in American tax systems." It has been thought heretofore, that when a citizen made it appear that he was taxed more than his equitable proportion, justice required that he should be relieved by an abatement of his tax. But the plan of the commissioners starts upon the assumption, that the tax of the aggrieved person is not too high; on the contrary, however great the disproportion, *his tax is just right*; but that the error in assessment is, that *his neighbors' taxes are too low*. They therefore propose to him, that when he shall have spent his time, and possibly his money, in proving his case, that he shall pay the full tax, as originally assessed against him, and for his remedy, although he has not succeeded in reducing his own assessment, he may enjoy the satisfaction of knowing that his efforts have been successful *in increasing the taxes of his neighbors*. If such a plan could be put in operation, whatever effect it might have for the purpose for which the commissioners suggest it, there can be no doubt that just in proportion as it was effective, would local jealousies and quarrels follow as a necessary consequence. The commissioners rely upon the fact, that every system for the taxation of personal estate requires that

the assessor should know, to some extent, the financial and business standing of every citizen of property, as one of their strongest points against the whole system of personal property taxation. But here they propose a plan, by which a quiet citizen, when he shall have paid the full tax assessed against his estate, has no assurance that tax after tax will not be levied against him in this proposed process of equalization, and has reason to dread an assessor in every neighbor. If the object aimed at had been to offer what should seem to be a remedy for disproportionate taxation, while the actual effect should be to prevent all abatement, however gross the injustice of the assessment, it is not easy to see how a better plan for the achieving that object could have been devised.

THE IMPORTANCE OF A RECOGNIZED HEAD TO ANY SYSTEM.
— Having found so much in the report of the commissioners to which exception has been taken, it is with a feeling of relief that it is discovered that there are points upon which there is substantial agreement. They condemn in forcible language the system, or rather the want of system, that leads a State to enact a law for revenue, and then submit it for execution to the varying and conflicting opinions and decisions of the numerous boards of officers appointed for its administration. Although, as a whole, our Massachusetts law is well administered, it is certain that much could be said against the manner of its enforcement, in the hands of some of its three hundred and sixty different boards of assessors. Conscious that they are independent of all control, they are restrained only by the apprehension that some citizen, disgusted with their crude interpretations of the law, their arbitrary rulings under it, or their disproportionate and careless valuations, will right himself by the expensive remedy of a suit at law, in which the town they represent, and not the board of officers, are the defendants. With utter disregard of their official oaths, they use the large power entrusted to them in such a manner as to cause unjust assessments,

not only upon their fellow-townsmen, but upon every municipality in the Commonwealth that has complied with the full requirements of the law. To quote the words of the commissioners: "As it now is, the system has no recognized head or central spirit of authority, whose sole province is to secure alike the enforcement of the laws, and to learn, by experience and investigation, how best to remedy their imperfection."

The appointment of a tax-commissioner, to whom all local boards of assessors should be subordinate, with power sufficient to compel the uniform administration of the laws of the State, throughout its jurisdiction, would speedily leave little to be desired as to the impartial and effective execution of the law in this Commonwealth.

PUBLIC EXPOSURE OF DETAILS OF PERSONAL PROPERTY. — The commissioners justly condemn the practice under the Massachusetts law, of spreading the full detail of the property assessed against every citizen, open to public inspection. The law, doubtless, is based upon the idea, that by this method the citizens are restrained from defrauding the government, and the assessors are compelled to a full and impartial discharge of their duty. It cannot be denied, that there is much force in this view; and so far as the assessment of real estate is concerned, there can be no valid objection to the practice. There, everything can be seen, and every intelligent citizen can approximately estimate values. There can be no doubt, that the law of this Commonwealth, requiring these details, and which has now been in operation for ten years, has been instrumental in equalizing, to a great degree, not only town, but county and state taxation. But as a matter simply of revenue, it may be seriously questioned, if the advantages gained by the public record of the *personal property* of the citizens are not more than offset by the losses to the assessment roll, in consequence of investments in non-taxable property, and by concealments and evasions on the part of men who pride themselves on being considered good

citizens, but who think themselves justified in the course they pursue, because of the requirements of a law, which would open to public inspection the particular items of their personal property, which are but imperfectly known, if known at all, to their own families. It is more than probable, that the large amount of personal property which the city of Boston has retained in its valuation, is due to the fact, that her assessors, long since, adopted the policy of keeping two sets of books: in one was recorded details and returns of personal property solely for the use of the proper officers; in the other, the public can inspect, as fully as the examiners desire, details of the real estate valuation, and the *aggregate assessments* upon the real and personal property of each citizen. Under the system that has grown up, many citizens give willingly the full account of their own affairs, and valuable information as to the property of others, in full faith that their confidence will not be abused.

CONCLUDING REMARKS. — It is hoped that the statements that have been made, and the statistics that have been presented, have been sufficiently clear to enable those who have followed them, to judge of their weight and bearing. The problem the commissioners undertook to solve, is one of great difficulty. Political economists have studied it, and differed widely in their conclusions. Statesmen and legislators must meet it; but here, the radical and conservative alike proceed with cautious care. If they have failed to find a new path, which might with greater ease and safety lead in the right direction, they are still entitled to thanks for their endeavor, as they would have been to the gratitude of the world, if they had succeeded. But of one thing all may be certain. As soon as a free people can be made to understand that a tax law has been enacted, which discriminates in favor of property, at the expense of persons, they will demand its repeal, and they will be obeyed. Eight hundred years ago, the peasants of England armed themselves with staves and blud-

geons against the iron-clad soldiers of the king, because a head tax equal in amount, for every person in the kingdom, was demanded of them. And within a few weeks the chancellor of the exchequer has been compelled to withdraw from the budget, in answer to a popular demand, an excise* tax which the people of the United States are partially bearing. It was successfully opposed, because placed upon an article of general consumption; it was a *per capita* tax, and consequently unequal, as well as restrictive of the industry to which it was applied. Massachusetts is a prosperous community; yet forty-two per cent of her legal voters pay only a poll tax. How long in this, or any other State, a system of revenue would be borne, which should exempt property from taxation, and make up the deficiency by methods that increased the cost of living, is hardly questionable. It can safely be maintained that the people of Massachusetts will be slow to believe in any other theory of taxation than that which first exempts their churches, schools and charitable institutions from assessments; which says that the tools of the mechanic, the limited savings of the unmarried female, and the little remnants of property that linger in the possession of the poor, aged and infirm, shall be untaxed, and then declares that every dollar, the property of her citizens, or of non-residents protected by her laws, shall bear its equal share of the public burdens.

THOMAS HILLS.

ASSESSORS' OFFICE, }
CITY HALL, May, 1871. }

* Stamp tax on friction matches.

VALUATION AND TAXES OF BOSTON, COMPARED WITH OTHER CITIES.

The following tables and statement, prepared by THOMAS HILLS, Chairman of the Board of Assessors, exhibit the assessed valuation of the real and personal property of the City of Boston, New York, and other cities, and the rate and amount of tax upon each thousand dollars, for the year 1860 to 1870, inclusive:—

BOSTON.

Population by Census, 1860, 177,840. Population by Census of 1870, 250,526.

| Year. | Real estate. | Personal estate. | Total valuation. | Rate tax per \$1,000. |
|-----------|---------------|------------------|------------------|-----------------------|
| 1860..... | \$163,891,300 | \$112,969,700 | \$276,861,000 | \$9 30 |
| 1861..... | 167,682,100 | 108,078,000 | 275,760,100 | 8 90 |
| 1862..... | 163,638,000 | 112,579,000 | 276,217,000 | 10 50 |
| 1863..... | 169,624,500 | 132,882,700 | 302,507,200 | 11 50 |
| 1864..... | 182,072,300 | 150,377,600 | 332,449,900 | 13 30 |
| 1865..... | 201,628,900 | 170,263,875 | 371,892,775 | 15 80 |
| 1866..... | 225,767,215 | 189,595,130 | 415,362,345 | 13 00 |
| 1867..... | * 250,587,700 | 194,358,400 | 444,946,100 | 15 50 |
| 1868..... | 287,635,800 | 205,937,900 | 493,573,700 | 12 30 |
| 1869..... | † 332,051,900 | 217,459,700 | 549,511,600 | 13 70 |
| 1870..... | 365,593,100 | 218,496,300 | 584,089,400 | 15 30 |

| Year. | State tax. | City and county tax. | Total tax. | Rate tax per \$1,000. | |
|-----------|------------|----------------------|-------------|-----------------------|------------------|
| | | | | State. | City and county. |
| 1860..... | \$82,245 | \$2,447,755 | \$2,530,000 | \$ 81 | \$8 99 |
| 1861..... | 94,573 | 2,305,425 | 2,400,000 | 35 | 8 55 |
| 1862..... | †567,450 | 2,287,550 | 2,855,000 | 2 09 | 8 41 |
| 1863..... | 756,600 | 2,643,400 | 3,400,000 | 2 56 | 8 94 |
| 1864..... | 756,600 | 3,523,400 | 4,280,000 | 2 35 | 10 95 |
| 1865..... | 1,592,501 | 4,078,299 | 5,670,800 | 4 44 | 11 36 |
| 1866..... | 1,016,490 | 4,257,994 | 5,274,484 | 2 45 | 10 55 |
| 1867..... | 1,694,150 | 4,962,261 | 6,656,411 | 3 94 | 11 56 |
| 1868..... | 723,140 | 5,161,689 | 5,884,829 | 1 51 | 10 79 |
| 1869..... | 903,925 | 6,375,399 | 7,279,324 | 1 71 | 11 99 |
| 1870..... | 933,775 | 7,703,087 | 8,636,862 | 1 65 | 13 65 |

* The city of Roxbury, with a valuation of \$18,265,400 real, and \$8,286,300 personal; total, \$26,551,700, united with Boston 1867, its valuation as a part of Boston taking effect in 1868. The aggregate valuation of Boston and Roxbury in 1867 was \$471,497,800.

† The town of Dorchester, with a valuation of \$12,826,200 real, and \$7,489,500 personal; total \$20,315,700, was annexed this year. Its valuation will form a part of the total valuation of Boston in 1870. The united valuation of the two municipalities for 1869, was \$569,827,300.

‡ This amount contains \$221,262, national direct tax assumed and paid by the State.

The principal cities of the United States have each their own system of

SPECIAL ASSESSMENTS.

That of Boston, previous to the enactment of chapter 174, of the acts of the year 1866 (generally known as the betterment law), consisted of assessments upon abutters, for the cost of sidewalks for foot passengers upon the public streets, where the owners of estates have failed to construct them; and for three-quarters the expense of the construction of new sewers, the city assuming one-quarter of the cost. The act of 1866 enables the city to assess upon the owner *one-half of the amount* that his estate has been *benefited* by the laying out, widening, or change of grade of any street, after the city shall have first paid all the land and building damages, and the full cost of the work. The following table exhibits the character and amount of these special assessments from the year 1860 :

| Year. | Cost of sewers. | Sidewalks. | Betterments. | Total special assessments. |
|------------|-----------------|------------|--------------|----------------------------|
| 1860 | \$9,683 | \$7 871 | | \$17,554 |
| 1861 | 16,420 | 11,702 | | 28,122 |
| 1862 | 10,922 | 10,743 | | 21,665 |
| 1863 | 17,228 | 9,213 | | 26,441 |
| 1864 | 7,158 | 10,331 | | 17,489 |
| 1865 | 5,207 | 4,028 | | 9,235 |
| 1866 | 17,290 | 7,043 | | 24,333 |
| 1867 | 17,917 | 6,134 | \$54,206 | 78,257 |
| 1868 | 18,040 | 19,056 | 210,289 | 247,385 |
| 1869 | 41,417 | 15,584 | 765,258 | 822,259 |
| 1870 | 52,300 | 29,920 | 1,330,705 | 1,412,925 |

NEW YORK.

Population by census of 1860, 805,658. Population by census of 1870, 922,531.

A table covering the above years, compiled from official reports, shows the valuation, amount and rate of taxation of the city of New York for the same time :

| Year. | Real estate. | Personal estate. | Total valuation. | Rate tax per \$1,000. | |
|------------|---------------|------------------|------------------|--|--|
| | | | | North 57th St. \$16 60 19 52 16 82 | South 57th St. \$17 16 20 02 17 34 |
| 1860 | \$398,533,619 | \$178,697,037 | \$577,230,656 | | |
| 1861 | 406,955,665 | 174,624,306 | 581,579,971 | | |
| 1862 | 399,556,404 | 172,416,031 | 571,972,435 | | |
| 1863 | 402,187,382 | 191,967,161 | 594,154,543 | Uniform. \$20 35 | |
| 1864 | 410,774,435 | 223,920,505 | 634,694,940 | 21 60 | |
| 1865 | 427,360,884 | 181,423,471 | 608,784,355 | 29 90 | |
| 1866 | 478,994,934 | 257,994,974 | 736,989,908 | 23 00 | |
| 1867 | 555,447,062 | 276,389,451 | 831,836,513 | 26 70 | |
| 1868 | 623,236,555 | 285,199,972 | 908,436,527 | 26 60 | |
| 1869 | 684,183,918 | 281,142,696 | 965,326,614 | 22 70 | |
| 1870 | 742,103,075 | 305,285,374 | 1,047,388,449 | 22 50 | |

It will be observed that for the years preceding 1863, different parts of the city were assessed at different rates; this practice still prevails in other cities of the State of New York.

| Year. | State tax. | City & County tax. | Total tax. | Rate tax per \$1,000. | |
|------------|-------------|--------------------|-------------|-----------------------|------------------|
| | | | | State. | City and County. |
| 1860 | \$1,332,258 | \$8,426,249 | \$9,758,507 | 2 38 | 14 59 |
| 1861 | 2,108,635 | 9,518,997 | 11,627,632 | 3 62 | 16 36 |
| 1862 | 2,212,930 | 7,693,341 | 9,906,271 | 3 87 | 13 45 |
| 1863 | 2,540,557 | 9,551,348 | 12,091,905 | 4 27 | 16 08 |
| 1864 | 2,737,080 | 10,968,012 | 13,705,092 | 4 31 | 17 29 |
| 1865 | 3,024,000 | 15,178,837 | 18,202,837 | 4 96 | 24 34 |
| 1866 | 2,902,850 | 14,047,917 | 16,950,767 | 3 94 | 19 06 |
| 1867 | 3,890,544 | 18,286,335 | 22,176,879 | 4 67 | 22 03 |
| 1868 | 5,564,427 | 18,583,466 | 24,147,893 | 6 13 | 20 47 |
| 1869 | 2,672,820 | 19,240,094 | 21,912,914 | 2 72 | 19 98 |
| 1870 | 2,834,501 | 20,731,739 | 23,566,240 | 2 70 | 19 80 |

The figures given above do not include the "special assessments"; they are not given, as there are no data as yet collected by which their detail and amount can be known.

PHILADELPHIA.

Population by census of 1860, 565,529. Population by census of 1870, 674,022.

The following table, compiled from official documents, exhibits the assessed valuation for eleven years in the city of Philadelphia:

| Year. | Real estate. | Personal estate. | Total valuation | Rate tax per \$1,000. |
|------------|---------------|------------------|-----------------|-----------------------|
| 1860 | \$153,000,236 | \$2,697,433 | \$155,697,669 | \$20 00 |
| 1861 | 150,326,005 | 2,713,188 | 153,039,193 | 20 00 |
| 1862 | 152,410,065 | 2,482,889 | 154,892,954 | 23 00 |
| 1863 | 152,428,113 | 2,407,293 | 154,835,406 | 23 00 |
| 1864 | 153,668,368 | 2,756,964 | 156,425,332 | 23 00 |
| 1865 | 155,980,917 | 3,139,011 | 159,119,928 | 28 00 |
| 1866 | 159,590,142 | 3,241,687 | 162,831,829 | 40 00 |
| 1867 | 160,350,666 | 3,737,785 | 164,088,451 | 40 00 |
| 1868 | 445,563,321 | 7,954,169 | 453,517,490 | 14 00 |
| 1869 | 456,137,222 | 7,767,767 | 463,904,989 | 18 00 |
| 1870 | 470,851,800 | 8,188,873 | 479,040,673 | 18 00 |
| 1871 | 491,844,096 | 8,592,786 | 500,436,882 | 18 00 |

In the assessment of 1868, a system of taxation, different from that heretofore existing, was adopted in this city. An increase of 175 per cent on the valuation of the real estate as appraised the preceding year, would seem to be the result of an assessment approximating to market value. Several classes of personal property of large amount (including "moneys at interest," "goods, wares, merchandise and stock in trade"), which under the laws of Massachusetts are included in the valuation of the cities and towns of the Commonwealth, are under the laws of Pennsylvania assessed exclusively for the benefit of the State. An enactment of the legislature* of 1868, first taking effect in the levy of 1869, requires a discrimination in the assessment of taxes upon real estate. The suburban portion of this municipality is assessed upon two-thirds, and the farming land upon one-half of the rate levied upon the built-up portion of the city. The annexed table shows the operation of this law, and the amount of tax raised for the year 1870:

* The text of the law will be found in full in the report of 1868-69.

| | Assessment, 1870. | City tax. |
|-----------------------------|-------------------------------------|----------------------|
| Real Estate. City rate..... | \$426,783,036 @ \$1.80 per hundred. | \$7,682,094 64 |
| “ “ Suburban rate, | 24,649,289 @ 1.20 “ “ | 295,791 46 |
| “ “ Farm “ | 19,419,475 @ .90 “ “ | 174,775 27 |
| | <hr/> \$470,851,800 | |
| Furniture..... | 5,917,426 @ 1.80 “ “ | 106,513 66 |
| Horses and cattle | 1,750,873 @ 1.80 “ “ | 31,515 71 |
| Carriages for pleasure..... | 520,574 @ 1.80 “ “ | 9,370 33 |
| | <hr/> \$479,040,673 | <hr/> \$8,300,061 07 |

Previous to the year 1866, a direct State tax was assessed upon real estate. The following partial table shows the division of the rate since 1860, and the amount of city tax for four years, exclusive of special assessments:

| Year. | Rate of tax per \$1,000. | | Total. | Year. | Rate of tax per \$1,000. | Amount City tax. |
|----------|--------------------------|---------|---------|---------|-----------------------------|--|
| | State. | City. | | | City rate. | |
| 1860.... | \$2 50 | \$17 50 | \$20 00 | 1866... | \$40 00 | \$6,167,526 8,035,697 8,300,061 8,689,799 |
| 1861.... | 2 50 | 17 50 | 20 00 | 1867... | 40 00 | |
| 1862.... | 3 00 | 20 00 | 23 00 | 1868... | 14 00 | |
| 1863.... | 3 00 | 20 00 | 23 00 | 1869... | 18 00 | |
| 1864.... | 3 00 | 20 00 | 23 00 | 1870... | 18 00 | |
| 1865.... | 3 00 | 25 00 | 28 00 | 1871... | 18 00 | |

CHICAGO.

Population by census of 1860, 109,269. Population by census of 1870, 298,963.

The tables found below, taken from official reports, show the system of taxation, valuations, and amount of taxes paid in the city of Chicago for the years indicated.

| Year. | Real estate. | Personal estate. | Total valuation. | Taxes. | Rate. |
|----------|--------------|------------------|------------------|-----------|---------|
| 1860.... | \$31,198,135 | \$5,855,377 | \$37,053,512 | \$373,315 | \$11 00 |
| 1861.... | 31,314,949 | 5,037,331 | 86,352,380 | 551,024 | 14 00 |
| 1862.... | 31,587,545 | 5,552,300 | 37,239,845 | 564,038 | 15 00 |
| 1863.... | 35,143,252 | 7,479,572 | 42,622,824 | 852,456 | 20 00 |
| 1864.... | 37,148,023 | 11,584,759 | 48,732,782 | 974,656 | 20 00 |
| 1865.... | 44,064,499 | 20,644,678 | 64,709,177 | 1,294,184 | 20 00 |
| 1866.... | 66,495,116 | 19,347,941 | 85,943,054 | 1,719,064 | 20 00 |
| 1867.... | 140,857,040 | 51,392,004 | 192,249,644 | 2,489,245 | 13 00 |
| 1868.... | 174,505,410 | 53,939,469 | 228,444,879 | 3,300,000 | 14 00 |
| 1869.... | 211,371,240 | 54,653,640 | 266,024,880 | 3,990,475 | 15 00 |
| 1870.... | 223,643,600 | 52,342,950 | 275,986,550 | 4,139,798 | 15 00 |

It is claimed that since 1866, the appraisement of real estate has been for market value. The personal estate liable to taxation under the laws of the State of Illinois is substantially the same as that assessed in Massachusetts.

The city of Chicago is made up of three districts, or townships, viz.: South, North and West Chicago — which, in addition to their proportion of the city taxes as shown in the above table, are assessed for their proportion of state and county taxes, and for certain local improvements, the city in its corporate capacity not being assessable for these purposes. Railroad property in Chicago is assessed in these several districts. The valuations upon which these assessments are made are reduced by boards of equalization to correspond to assessment values in other parts of the state and county. The following table, covering two years, exhibits the operation of this system:

1869.

| SOUTH CHICAGO. | | NORTH CHICAGO. | | WEST CHICAGO. | |
|------------------|-----------------|------------------|-----------------|---------------------|-----------------|
| State valuation, | \$41,094,448 00 | State valuation, | \$10,886,360 00 | State valuation, | \$24,890,948 00 |
| County do., | 41,483,059 00 | County do., | 10,864,561 00 | County do., | 24,621,225 00 |
| State tax, | \$534,301 84 | State tax, | \$138,889 96 | State tax, | \$323,634 47 |
| County do., | 228,179 98 | County do., | 58,899 53 | County do., | 135,300 36 |
| Town do., | 1,697 91 | Town do., | 1,622 19 | Town do., | 1,325 97 |
| South Park, | 252,952 82 | Lincoln Park, | 58,899 55 | Boulevards & Parks, | 12,304 67 |
| | \$1,017,132 55 | | \$257,911 85 | | \$472,565 47 |
| Railroad taxes, | 15,000 00 | Railroad taxes, | 7,369 15 | Railroad taxes, | 26,777 00 |

1870.

| SOUTH CHICAGO. | | NORTH CHICAGO. | | WEST CHICAGO. | |
|------------------|-----------------|------------------|----------------|---------------------|-----------------|
| State valuation, | \$36,462,013 00 | State valuation, | \$9,838,788 00 | State valuation, | \$23,839,577 00 |
| County do., | 38,514,154 00 | County do., | 10,348,789 00 | County do., | 24,990,568 00 |
| State tax, | \$237,025 87 | State tax, | \$68,998 61 | State tax, | \$154,949 21 |
| County do., | 577,712 51 | County do., | 156,149 10 | County do., | 374,865 67 |
| Town do., | 6,479 68 | Town do., | 4,892 64 | Town do., | 84,690 47 |
| South Park, | 258,429 70 | Lincoln Park, | 62,084 24 | Boulevards & Parks, | 12,501 36 |
| | \$1,079,647 56 | | \$285,619 68 | West Park, | 214,725 41 |
| Railroad tax, | 18,820 00 | Railroad tax, | 7,200 00 | Railroad tax, | \$841,732 12 |
| | | | | | 46,665 21 |

In addition to the state, county, city and town taxes, Chicago has a system of special assessments, paid wholly by the real estate benefited by the special improvements, which for the year ending April 1, 1870, amounted to

| | |
|----------------------------------|-----------------------|
| For street opening and widening, | \$467,521 11 |
| “ alley “ “ “ | 29,560 27 |
| “ wooden pavements, | 1,800,477 52 |
| “ lamp posts, | 40,333 54 |
| “ miscellaneous improvements, | 296,955 60 |
| “ private drains, | 46,966 85 |
| “ water service pipes, | 130,081 63 |
| “ gas service pipes, | 3,607 05 |
| “ sidewalks, | 21,348 91 |
| | <u>\$2,836,852 48</u> |

The following table exhibits the amounts laid as special assessments for the twelve months preceding the 1st day of April, of the several years indicated :

| | | | |
|-----------|-------------|-----------|----------------|
| 1862..... | \$42,635 49 | 1867..... | \$8,317,206 18 |
| 1863..... | 46,493 67 | 1868..... | 1,354,436 48 |
| 1864..... | 389,169 31 | 1869..... | 2,395,683 03 |
| 1865..... | 103,576 35 | 1870..... | 2,836,852 48 |
| 1866..... | 802,574 56 | | |

TAX OF CHICAGO FOR 1870.

| | |
|---|-----------------------|
| General levy, | \$4,139,798 00 |
| State, county, town, park and railroad taxes, | 2,279,682 57 |
| Special assessments, | 2,836,852 48 |
| Total, | <u>\$9,256,333 05</u> |

CINCINNATI.

Population by census of 1860, 161,044. Population by census of 1870, 218,900.

The following table from the books of the auditor of Hamilton county, Ohio, exhibits the assessed valuation of the city of Cincinnati:

| Year. | Real estate. | Personal estate. | Total valuation. | Rate tax per \$1,000. |
|-----------|--------------|------------------|------------------|-----------------------|
| 1860..... | \$61,620,904 | \$31,411,812 | \$93,032,716 | \$17 45 |
| 1861..... | 62,657,965 | 30,313,411 | 92,970,776 | 19 20 |
| 1862..... | 63,503,296 | 29,707,861 | 93,211,157 | 17 66 |
| 1863..... | 64,441,532 | 35,932,561 | 100,374,093 | 18 20 |
| 1864..... | 65,585,774 | 47,809,574 | 113,395,348 | 20 20 |
| 1865..... | 67,610,611 | 63,135,382 | 130,745,993 | 22 90 |
| 1866..... | 66,454,662 | 67,218,101 | 133,672,763 | 21 60 |
| 1867..... | 68,569,040 | 68,412,285 | 136,981,325 | 27 40 |
| 1868..... | 69,799,604 | 61,583,925 | 131,383,529 | 28 00 |
| 1869..... | 72,243,844 | 58,471,666 | 130,715,510 | 31 90 |
| 1870..... | 78,736,482 | 57,370,754 | 136,107,236 | 31 60 |

Under the laws of Ohio, real estate has heretofore been valued for the purpose of taxation, once in ten years, the last valuation taking effect in 1860. The gain of eight millions upon this class of property during the eight years that have elapsed since that date, represents the improvement in old, and the value of new buildings. Under this system it would seem that great inequality must exist. Wards, or districts, where property has not materially advanced since the valuation, and where, consequently, assessments would be most oppressive, must bear a much greater burden of taxation than districts where values have largely increased. Personal estate, which is assessed upon a system very similar to that of Massachusetts, and which the citizens are compelled, under a heavy penalty (fifty per cent added to estimated value) to list under oath; and which is assessed at the same rate per cent as real property, must bear a tax much out of proportion to that levied upon the real estate of a rapidly increasing locality. The preceding table demonstrates that the assessed value of personal estate has been increased 96.50 per cent in eight years, while in the same time the assessment of real estate has advanced but 13.27 per cent. It was probably with a view to mitigate the effect of such inequalities, without radically changing their system of taxation, that the legislature enacted, in 1867, that the valuation of 1870 should be for a term of five years only. The above comments were published in the report of 1869, and were forwarded to Cincinnati, with the request for the valuations of that year. W. B. Folger, Esq., assistant auditor, forwarded with the returns the statement "that the above remarks will apply equally well to the valuation of 1869. Our new re-valuation will be made the latter part of 1870, and the levy for 1871 will be made upon it."

Under date of March 27, 1871, Mr. Folger writes, that the new valuation was placed at \$138,947,094, for real estate in the city proper. This valuation did not include the property of four Wards which had been annexed to the city since the valua-

tion of 1869. This real estate, valued at some six millions, is still included in the county valuation upon the new basis, but not in that of the city of which it forms a part. The valuation of the real estate, as found, was deemed excessive, and an act of the legislature was obtained, authorizing local boards to reduce it nineteen (19) per cent. The local boards not completing their work in season for the tax of the current year, the assessment was levied upon the old valuation, to which was added the valuation existing for the four Wards recently annexed.

AN ACCOUNT OF THE
REAL AND PERSONAL PROPERTY
OF THE CITY OF BOSTON,
ON THE THIRTIETH DAY OF APRIL, 1871.

PUBLIC LAND BONDS AND MORTGAGES IN THE
TREASURY, APRIL 30, 1871.

Received on the following accounts :

| | |
|---------------------|--------------|
| Neck lands, | \$341,856 65 |
| South Boston lands, | 54,879 25 |
| South Bay, | 51,691 00 |
| Albany street, | 213,393 00 |
| East Boston, | 980 00 |
| North Grove street, | 1,329 00 |
| | <hr/> |
| | \$664,128 90 |
| | <hr/> |

STREET IMPROVEMENT AND OTHER BONDS AND
NOTES IN THE TREASURY, APRIL 30, 1871.

Received on the following accounts :

| | |
|---------------------------------|--------------|
| Church Street District, | \$75,517 32 |
| Widening Tremont street, | 38,719 20 |
| Widening streets, | 26,125 92 |
| Extension of Avon place, | 24,400 75 |
| Widening Hanover street, No. 2, | 23,614 80 |
| Public Buildings, | 23,100 00 |
| | <hr/> |
| <i>Carried forward,</i> | \$211,477 99 |

CITY PROPERTY.

305

| | |
|-------------------------|--------------|
| <i>Brought forward,</i> | \$211,477 99 |
| Primary Schools, P. B., | 18,820 00 |
| Fort Hill Improvement, | 12,153 60 |
| Station House, Ward 13, | 4,665 00 |
| City of Roxbury, | 4,660 99 |
| Dover street, | 3,080 00 |
| Water Works, | 1,213 60 |
| Station House, Ward 8, | 1,000 00 |
| North street, | 500 00 |
| | <hr/> |
| | \$257,571 18 |
| | <hr/> |

PUBLIC GROUNDS AND CITY SQUARES.

CITY PROPER.

The Common, containing forty-eight and one-quarter acres, exclusive of the Cemetery, which contains one and one-quarter acres. The length of the iron fence around the Common is one mile and one-eighth.

Public Garden, on the west side of Charles street, containing about twenty-four and one-quarter acres.

Fort Hill, about 40,000 square feet.

Franklin square, on the east side of Washington street, between East Brookline and East Newton streets, containing 105,205 square feet.

Blackstone square, on the west side of Washington street, between West Brookline and West Newton streets, containing 105,000 square feet.

Chester square, between Shawmut avenue and Tremont street, containing 57,860 square feet.

Union park, between Shawmut avenue and Tremont street, containing 16,000 square feet.

Worcester square, between Washington street and Harrison avenue, containing 16,000 square feet.

Lowell square, on Cambridge street, containing 5,772 square feet.

SOUTH BOSTON. — Telegraph Hill, on which the reservoir stands.

Independent of the reservoir there is a lot containing about

190,000 square feet, reserved for a public walk, which is enclosed with an iron fence.

Independence square, situated between Broadway, Second, M and N streets, contains about six and one-half acres, and has been properly graded, the walks arranged, the gutters paved, trees set out, and around the same an iron fence built.

Lincoln square, situated between Emerson, Fourth and M streets, and east of the primary school-house, and contains 9,510 square feet. An iron fence has been erected around it.

EAST BOSTON. — Maverick square, containing 22,500 square feet, of which 4,398 square feet are enclosed by an iron fence.

Central square, between Meridian and Border streets, containing 49,470 square feet, 32,310 of which are enclosed by an iron fence.

Belmont square, bounded by Webster, Sumner, Belmont and Seaver streets, — 30,000 square feet, enclosed by an iron fence.

Putnam square, bounded by Putnam, White and Trenton streets, contains 11,628 square feet. An iron fence has been built around it.

BOSTON HIGHLANDS. — Madison square, between Ruggles, Cabot and Sterling streets, containing 122,220 square feet, around which there are 21,580 square feet contemplated for streets.

Orchard park, between Eaton and Yeoman streets, containing 79,337 square feet.

Washington park, between Dale and Bainbridge streets, containing 396,125 square feet.

Longwood park, between Park street and Oakland place, containing 21,140 square feet.

Walnut park, between Shawmut and Walnut avenues, containing 5,736 square feet.

Lewis park, between Highland and New streets, about 5,600 square feet.

Fountain square, on Walnut avenue, from Munroe to Townsend street, containing 103,000 square feet.

Cedar square, Cedar street, containing 30,794 square feet.

DORCHESTER. — Meeting House Hill square, containing 57,512 square feet. The Soldiers' Monument, erected at the expense of citizens of the town of Dorchester, stands within this square.

SALABLE LAND.

*In charge of the Committee on Public Lands.***NECK LAND.** — *Exclusive of Streets and Public Squares, viz.:**Southeast of Harrison Avenue, south of Dover street.*

| | | |
|----------------|---------|--------------|
| Building lots, | 438,754 | square feet. |
| Wharf lots, | 26,024 | " |
| Dock lots, | 10,464 | " |
| Reserved lots, | 45,120 | " |
| | <hr/> | |
| | 520,362 | " |

Between Harrison Avenue and Washington street.

| | | |
|----------------|--------|---|
| Building lots, | 21,662 | " |
|----------------|--------|---|

Northwest of Tremont street.

| | | |
|----------------|--------|---|
| Building lots, | 75,365 | " |
|----------------|--------|---|

| | | |
|--------------------------|---------------------|---------------|
| <i>Total Neck Lands.</i> | <hr/> <hr/> 617,389 | <hr/> <hr/> " |
|--------------------------|---------------------|---------------|

A lot bordering on the Providence Railroad, mostly in Boston Highlands, containing about 80,000 square feet.

Town Slip, Broad street, between Foster's and Rowe's wharves.

A lot of land containing about 13,700 square feet, formerly a part of the jail-yard, and was received in exchange for a lot on Fruit street, containing about 15,300 square feet, which has been added to the jail-yard. Now occupied by Sewer and Health Departments for storing purposes.

SOUTH BOSTON. — Between Emerson and Fourth, also between Fourth and First streets and K and O streets, also F and Seventh streets, the city owns about 587,470 square feet of upland.

BOSTON HIGHLANDS. — The following lands came into possession of the City of Boston by the Act of Annexation, viz.:

One lot on Tremont and Heath, containing 370,267 square feet.

| | | |
|---------------------------------------|--------|---|
| Wharf Lot on Swett street, containing | 22,060 | " |
|---------------------------------------|--------|---|

| | | |
|-------------------------------------|-------|---|
| One lot on Cabot street, containing | 6,250 | " |
|-------------------------------------|-------|---|

which is used at present by the Committee

| | |
|-------------------------|---------------|
| <i>Carried forward,</i> | <hr/> 398,570 |
|-------------------------|---------------|

Brought forward, 398,570 square feet.
on Bathing, as per order of the City
Council.

| | |
|---------------------------|-----------------------------|
| Total in Boston Highlands | <u>398,570 square feet.</u> |
|---------------------------|-----------------------------|

DORCHESTER. The following lands came into the possession of the City of Boston by the Act of Annexation, viz. :

| | |
|--|------------------------|
| One lot on Dorchester avenue and Gibson street, known as the Gibson School fund property, containing about | 622,671 feet. |
| Two lots of Marsh land in the town of Quincy, containing about | 370,910 " |
| One Wood lot in the town of Milton, containing about | 414,767 " |
| One lot on Bird street, containing | 80,632 " |
| Three lots on Commercial street, containing | 109,015 " |
| One lot on Norfolk street, containing | 50,222 " |
| Two lots on Codman street, containing | 90,120 " |
| Five lots on Ashmont street, containing | 57,160 " |
| Total of Dorchester lands, | <u>1,795,497 feet.</u> |

RESERVED LOTS.

Two lots of land, situated on Rutland and Canton streets, west of Tremont street, held as reserved lots, subject to the order of the City Council, containing 56,450 square feet.

The following amount of South Bay land on Albany street, south of Brookline street, has been set apart for the use of the departments mentioned, as follows :

| | |
|----------------------|-----------------------------|
| Paving department, | 55,292 square feet. |
| Health " | 32,780 " |
| Sewer " | 50,177 " |
| Water " | 72,617 " |
| City Hospital, | 69,318 " |
| Other city purposes, | 58,140 " |
| Total, | <u>338,324 square feet.</u> |

LAND AND HOUSES,

In charge of the Committee on Streets.

A small wedge of land, corner of North square and North street, remnant of an estate taken in 1859 to widen this street, containing about 480 feet; about 426 feet of this will be required for the widening of North square, leaving only 54 square feet to be sold.

Lot on Cross street, East Boston, of about 900 square feet, of which 337½ feet will be required for widening. Now used by the Paving Department for storing paving stones, etc.

A gore lot running 62 feet on Water street, containing 393 square feet, leased until September, 1, 1871, at \$1,000 per annum.

Vacant lot on Commercial, Battery and Salutation streets, adjoining the Harbor Police station, containing 4,627 square feet.

Two estates on Hamilton street, containing, after widening, respectively 1,119 $\frac{1}{10}$ and 945 $\frac{4}{10}$ square feet, surrendered under the Betterment law.

Also an estate on Hamilton street, of 1,109 square feet, surrendered to the city under the Betterment law; and estate numbered one on that street, purchased by the city, and containing 1,893 square feet; all vacant land.

On Washington square, an estate of about 3,433 square feet; vacant land; surrendered under the Betterment law.

An estate on Washington avenue, corner of Washington square, purchased; 738 square feet, vacant land. Corner of Washington place, an estate of about 229 square feet, also purchased and vacant land. Another estate purchased upon Washington avenue, of about 1,081 square feet of vacant land. 32 square feet of vacant land conveyed to city in settlement with an abutter, and remaining after the widening of Washington avenue upon the estate.

On Purchase street, an estate at the corner of Belcher lane of 1,184 square feet of vacant land; purchased by the city. No. 138 Purchase street, estate purchased, vacant land, containing about 1,077 feet. No. 134 Purchase street, an estate of vacant land containing 948 feet; purchased. No. 146, containing 708 feet.

Vacant ; purchased by the the city. No. 134, purchased, containing 958 square feet of vacant land. No. 144, vacant, 992 square feet ; purchased. No. 142 vacant ; 1,026 square feet ; purchased. Eight square feet of vacant land conveyed to the city in settlement with an abutter, at the corner of Hartford street. An estate at Nos. 96 and 98 Purchase street, of 3,567 square feet of vacant land ; purchased.

Estates on Purchase place, containing 42, 81, 117, 199, 246 and 290 square feet, respectively. This land all vacant. The remainder of property purchased by the city, left after the laying out of Hartford street.

On Hartford place the city owns estates numbered 2, containing 898 ; 3, 932 ; and 4, 841 square feet of vacant land, left after laying out Hartford street through the property purchased.

An estate of vacant land near Broad street, on west side of Oliver street, containing 483 square feet ; purchased.

Vacant land on India wharf, the remainders of estates, with buildings, numbered 18 and 47 thereon, left after the laying out of Atlantic avenue across that wharf, containing respectively about 623 and 208 square feet. Surrendered under the Betterment law.

Two pieces of land left from an estate on Broadway Extension (South Boston side), of about 17,289 square feet, with buildings ; purchased.

On Shawmut avenue extended, a piece of land of about 281 square feet, with building, purchased by the city in settlement of damages occasioned the former owner by laying out this street upon his estate.

WHARF PROPERTY.

At East Boston — a wharf lot on Condor street, 70 feet on said street, running to Commissioners' Line, about 800 feet. Adjoining this is another lot belonging to the Boston Water Works, about 50 feet front on said street, and running down to the Commissioners' Line. The two make a front of 120 feet on Condor street. The wharf lot is under charge of the Paving Department. The " Jail wharf," so called, on Cambridge street and Charles street, running to the Commissioners' Line, containing

37,626 square feet of wharf, occupied by the Paving Department. This is part of the Jail-land purchase.

See Reserved Lots, page 308.

ISLANDS.

APPLE ISLAND, containing $9\frac{1}{2}$ acres, purchased in 1867, for \$3,750.

GREAT BREWSTER ISLAND, in the town of Hull, containing about 16 acres, purchased in 1848, for \$4,000.

See Property in charge of Board of Directors for Public Institutions.

WATER WORKS.

LAKE COCHITUATE. — Situated within the limits of the towns of Framingham, Wayland and Natick, in Middlesex County. The extreme length of the lake in a direct line is $3\frac{1}{2}$ miles, and the breadth of the widest part about 1,800 feet, with a water surface of 650 acres. In addition to the supply in the Lake, "Dug Pond," containing $44\frac{1}{2}$ acres, and "Dudley Pond," containing 81 acres, are connected with and form important tributaries to the Lake. Also, around Lake Cochituate four acres, and around Dug Pond, eleven.

The whole line of the Water Works extending from the Lake, and continuing through a brick aqueduct, iron pipes and stone tunnel $11\frac{1}{4}$ miles, to a reservoir in Brookline, of about 23 acres of water surface; and from thence through about $194\frac{1}{2}$ miles of iron pipe to and through the city, to other reservoirs in city proper, South and East Boston and the Highlands.

The "Chestnut Hill Reservoir," situated in the towns of Brighton and Newton, of the capacity of 730,000,000 gallons, with a water surface of 94 acres. There are $212\frac{3}{4}$ acres in this whole property, the line of pipe from Chestnut Hill Reservoir to the main near the Brookline Reservoir; also, the land, under which are the pipes, being in amount about six acres and a half.

Pipe Yard and Wharf, Albany street, containing 72.617 feet, upon which there are wooden buildings for storage of pipes, etc.

Pipe Yard and Machine Shop, on Federal street near Summer, with tools and machinery, and other property therein, for the

use of the department. This lot contains 9,192 feet, on which is a brick building used as a machine shop. The original cost of the establishment, including tools and machinery, stable, etc., was about \$30,000. In 1870, after the fire, two stories were added to the building, and general repairs made at a cost of \$6,848.50.

Building on Elmwood street and place, on a lot of 5,563 square feet, in which are the pumping engines for supplying water to the highest parts of Boston Highlands, by means of the stand-pipe erected on Highland Park, formerly known as the "Fort Lot," between Beach Glen and Fort avenue. This lot was placed in charge of the Cochituate Water Board by an order of the City Council of last year. It contains 115,000 feet.

The report of the Cochituate Water Board to the City Council, for the financial year 1870-71, contains an account of the water pipes and other stock on hand at that date. Also a full statement of the condition of the works.

The *net* cost of these works to the city up to the 30th of April, 1871, is \$9,219,896.64 — as per statement on page 225.

EAST BOSTON FERRIES.

NORTH FERRY. — Drops, Slips, and Landings as conveyed by the late People's Ferry Company.

SOUTH FERRY. — Drops, Slips, Landings, and wharf property as conveyed by the East Boston Ferry Company April 1, 1870, together with the Sargent wharf property as per lease assigned by the East Boston Ferry Company on the same day.

STEAM FERRY BOATS. — "General Grant," "Lincoln," "John Adams," "Jefferson," "Daniel Webster."

PUBLIC INSTITUTIONS.

The following property is under the charge of the Board of Directors for Public Institutions :

DEER ISLAND. — Containing about 134 acres of upland, and about 50 acres of flats, on which is the large brick building known as the HOUSE OF INDUSTRY. Also a wooden house occupied as a

House of Reformation for girls, a brick school-house for pauper boys and a wooden one for girls, a farm-house, two large barns, and other buildings; steamboat wharf and another landing place; farming utensils, live stock, merchandise, provisions, tools, etc., required for carrying on the Houses of Industry and Reformation.

GALOP'S ISLAND, in Boston Harbor, with the buildings thereon, — containing about 16 acres, was purchased in 1860 for \$6,600; used as a Quarantine Station and for a Small-pox Hospital.

HOUSE OF CORRECTION AND LUNATIC HOSPITAL. — These institutions occupy an area of 631,700 feet of upland, to which is appended about 1,310,700 feet of flats, which, with the workshops, out-houses, and other appendages, the furniture, farming, and mechanics' tools and utensils, fire engines, provisions, stock on hand for manufacturing and other purposes, horses and other live stock, belong to the city. There is in the House of Correction workshop a good steam engine of twenty-horse power, and boiler, with shafting, etc., for carrying the machinery of the contractors, and the necessary apparatus for heating the workshops and chapel with steam.

NEW LUNATIC HOSPITAL. — Site for a new Lunatic Hospital in the town of Winthrop, containing about 181½ acres, costing \$28,108.33. In addition to this amount, \$14,000.05 has been expended for plans for the buildings and sundry items.

STEAMBOAT "HENRY MORRISON." — This boat is 147 tons burden. She was built in New York, in the year 1854; purchased in May, 1855, thoroughly re-built in 1870, and is employed in conveying passengers, provisions, etc., to and from the city to the Deer Island Institutions and Galop's Island.

PUBLIC BUILDINGS.

(All public buildings, not otherwise specially provided for by ordinance, are under the supervision of the Committee on Public Buildings and the Superintendent of Public Buildings.)

CITY HALL, lot on School street and Court square, containing in all 25,915 square feet. The old building covered 6,010 square feet; the new building covers 13,927 square feet. Total original

cost of new building, \$505,691.42, including furniture in the same.

COURT HOUSE, on Court street. The area within the Court House fence measures 15,175 square feet.

REGISTRY OF DEEDS AND PROBATE OFFICES, in Court square, covering about 2,423 square feet of land.

FANEUIL HALL. — The lower story and cellar of the "Old Cradle of Liberty" are occupied for a market. Rents, 1870-71, \$17,970.00. Over the old time-honored hall, in which the people hold their meetings, are armory rooms, one of which is occupied by the "Ancient and Honorable Artillery Company." Lot 8,460 square feet.

PUBLIC LIBRARY BUILDING, and lot on Boylston street, with its books and pamphlets, furniture, etc. The lot is 107 feet on Boylston street, extending to Van Rensselaer place, which opens at No. 215 Tremont street. Whole contents of lot, 23,415 square feet. In charge of Trustees of Public Library.

CITY HOSPITAL BUILDINGS. — These buildings are located on the Square bounded by Harrison avenue, Concord, Springfield and Albany streets, containing 292,633 feet, or about $6\frac{1}{4}$ acres. The wharf lot on Albany street, in the rear of the hospital grounds, is used by the Trustees, and upon this lot are located the Small-pox and Cholera hospitals; also coal shed and wooden structures. Total cost of buildings, original grading of grounds, and furniture, \$429,29,749. This is exclusive of the land. These buildings and grounds are in charge of the "Trustees of the City Hospital."

OLD ENDICOTT SCHOOL-HOUSE, Cooper street, 4,742 square feet. Now occupied as an armory by the 1st Light Artillery Company, and by four Primary Schools.

STONE JAIL, on Charles street, near Cambridge street, containing within its enclosure 135,900 square feet, with a small building used for officers, lock-ups, etc., attached to the same. In charge of the Sheriff of Suffolk County.

RECEIVING HOUSE, on North Grove street, intended for the reception of dead bodies, subjects for Coroners' inquests, etc. This building was erected in 1852 at the expense of the County of Suffolk.

FANEUIL HALL MARKET HOUSE, and HALL over the same. Rents, 1870-71, \$72,530.32. The building covers 27,400 square feet of land.

OLD STATE HOUSE, and lot, State street, containing about 4,511 square feet. Leased for ten years from July 1, 1866, for \$21,000 per annum.

BATTERY ARMORY BUILDING on Wareham and Plympton streets. Lot 8,500 square feet; built, 1866; cost, \$29,685.38. Occupied by the Second Company of Light Artillery, M. V. M.

BUILDING on Dorchester, corner of Fourth street, containing a house for Steam Fire Engine No. 1, a Ward room for Ward 12, an armory for Co. E, First Regiment, and school-rooms. Built in 1868, at a cost of, for 8,167 square feet land, \$7,350.35; building, \$31,368.36.

ARMORY BUILDING, corner of Maverick and Bremen streets. The estate was bought in 1868-69, and cost \$6,000. There was expended the sum of \$2,984.24 in making such alterations as were necessary for the accommodation of the militia who now occupy the building. Lot 4,335 feet.

OLD LYMAN SCHOOL-HOUSE, Meridian street, East Boston; built in 1846. Lot 13,616 feet. Ward room, Ward 1, is in this building, as is also a branch of the Public Library.

STOREHOUSE, Warrenton street, formerly occupied as school-house. Lot, 3,078 feet.

OLD ROXBURY CITY HALL, Dudley street, buildings adjacent and land; the City Hall occupied by Municipal Court, Southern District, and as Police Station No. 9. Lot, 12,000 feet.

DWELLING-HOUSE and land on Washington street, 4,100 feet of land. Rents for \$200 per annum.

DWELLING-HOUSE and land on Dudley street, 14,900 feet of land. Rents for \$1,000 per annum.

DWELLING-HOUSE, Highland street, on Almshouse lot. Rents for \$300 per annum.

THE BUILDING on Highland street, formerly used for an Almshouse, is now used as a Soldiers' Home. The lot contains 477,530 square feet of land; on it are a stable and buildings used by the Paving and Health Departments.

By the terms of the act of annexation of Dorchester, the following pieces of property came into the possession of the city :

The old ALMSHOUSE estate on Commercial and Hancock streets ; upon it are situated the old Almshouse, a barn and sheds, at present occupied by the Paving Department, and a lock-up.

TOWN HOUSE and land adjoining, the lot comprising 23,216 square feet, situated at the corner of Washington and Norfolk streets.

One-half of the LOCK-UP building located on Baker's court, at the Lower Mills ; the land upon which it is situated was owned by the town of Dorchester.

Old Engine House No. 3, at present in rear of Engine House No. 18, on Harvard street.

Old Engine House No. 5, at present on land opposite Engine House No. 20, on Walnut street, Neponset ; at present occupied as an out-station by the police of the 11th District.

HIGH AND GRAMMAR SCHOOL-HOUSES.

Latin and English High, Bedford street ; built in 1844. Lot 12,980 feet. An additional story added in 1863. The Latin School was established in 1835, and the High School in 1821.

Girls' High and Normal, Newton and Pembroke streets ; built in 1870. Lot 30,520 feet.

High Branch, Mason street ; built in 1848, with large additions and alterations in 1861-2. Lot 12,771 feet.

Adams, Sumner and Lamson streets, East Boston ; built in 1856, with an engine-house ; the latter not occupied. Lot 14,100 feet.

Atherton, Columbia street, Dorchester ; built in 1868. Lot 4,727 feet.

Bowdoin, Myrtle street ; built in 1848. Lot 4,892 feet.

Brimmer, Common street ; built in 1843. Lot 11,097 feet.

Bigelow, Fourth street, South Boston ; built in 1849-50. Lot 12,660 feet.

Bowditch, South street ; built in 1861. Lot 12,006 feet.

Boylston (formerly Old Franklin), Washington street ; rebuilt in 1845. Lot 15,073 feet. The Ward room for Ward 10 is in this building.

Chapman, Eutaw street, East Boston ; built in 1849. Lot 13,040 feet.

Codman Street, Dorchester ; built in 1861. Lot 43,560 feet.

- Comins*, Tremont street, Boston Highlands ; built in 1856 ; extensively altered 1869. Lot 23,780 feet.
- Comins Branch*, Smith street, Boston Highlands ; built in 1840. Lot 6,952.
- Comins Branch*, Francis street, Boston Highlands ; built in 1853. Lot 12,075 feet.
- Dorchester High*, Dorchester avenue ; built in 1870. Lot 59,340 feet.
- Dorchester (Old) High*, Gibson street ; built in 1852. Lot 34,460 feet.
- Dwight*, Springfield street ; built in 1857. Lot 19,125 feet.
- Dudley*, Bartlett street, Boston Highlands ; built in 1846. Lot 7,950 feet.
- Dearborn*, Dearborn court, Boston Highlands built in 1852, rebuilt 1870. Lot 38,636 feet.
- Eliot*, North Bennet street ; built in 1838, rebuilt and lot enlarged, 1859-60. Lot 11,077 feet.
- Everett*, Camden and Northampton streets, on a city lot running from street to street ; built in 1860. Lot 32,409 feet.
- Everett*, Sumner street, Dorchester ; built in 1855. Lot 29,300 feet.
- Franklin*, Ringgold street, corner Hanson ; built in 1859. Lot 16,439 feet.
- Gibson*, School street, Dorchester ; built in 1857. Lot 44,800 feet.
- Hancock*, Parmenter and Prince streets ; built in 1847.
- Hancock Branch*, on Parmenter street ; built in 1867. This is also occupied for Primary Schools. The lot upon which this house and the above one are situated contains 28,197 feet.
- Harris*, Centre street, Dorchester ; built in 1861. Lot 37,150 feet.
- Highland High*, Kenilworth street, Boston Highlands ; built in 1861. Lot 6,667 feet.
- Lyman*, corner of Paris and Decatur streets, East Boston ; built in 1870. Lot 26,200 feet.
- Lincoln*, Broadway, near K street, South Boston ; built in 1859. Lot 17,560 feet.
- Lawrence*, corner of B and Third streets, South Boston ; built in 1856. Lot 14,343 feet.
- Lewis*, Sherman street, Boston Highlands ; built in 1868. Lot 27,830 feet.
- Mather*, Meeting House Hill, Dorchester ; built in 1856.
- Mayhew*, Hawkins street ; built in 1847. Lot 9,625 feet.

Minot, Walnut street, Dorchester ; built in 1856. Lot 16,790 feet.

Norcross, D street, South Boston ; built in 1868. Lot 12,075 feet.

Phillips, corner of Anderson and Phillips streets ; built in 1861-62.

Lot 11,190 feet.

Prescott, Prescott, Saratoga, and Bennington streets, East Boston ; built in 1865. Lot 39,952 feet.

Quincy, Tyler street ; built in 1847, destroyed by fire in March, 1859 ; rebuilt in 1859-60. Lot 11,766 feet.

Rice, Dartmouth street ; built in 1869. Lot 27,125 feet.

Sherwin, Windsor and Sterling streets, Boston Highlands ; built in 1870. Lot 32,040 feet.

Shurtleff, Dorchester street, South Boston ; built in 1869. Lot 41,000 feet.

Stoughton, Lower Mills, Dorchester ; built in 1856. Lot 29,725 feet.

Tileston, Norfolk street, Mattapan ; built in 1868. Lot 83,640 feet.

Winthrop, Tremont street ; built in 1854-5. Lot 15,078 feet.

Wells, Blossom street ; rebuilt in 1868. Lot 17,657 feet ; Ward room, Ward 3, in this building.

Washington, Washington street, Boston Highlands ; built in 1840. Lot 14,390 feet.

Lot on Ferdinand street, purchased in 1865 for a Grammar school-house, containing 25,691 feet. Cost \$32,171.

Total number of feet of land occupied by the above High, Latin, Normal, and Grammar school-houses, 1,057,385 feet. The original cost of these houses and land was about \$3,338,524.18.

PRIMARY SCHOOL-HOUSES.

Andrews, Genesee street ; built in 1818. Lot 5,393 feet ; three rooms.

Appleton street, built in 1870. Lot 18,454 feet ; ten rooms.

Austin, Paris street, East Boston ; built in 1849. Lot 5,360 feet ; six rooms.

Avon Place, Boston Highlands ; built in 1851. Lot 10,057 feet ; two rooms.

Baldwin, Grant place ; built in 1864. Lot 6,139 feet ; six rooms.

Capen, Sixth street, South Boston ; built in 1871. Lot 12,375 feet ; six rooms.

Channing, Cove street ; built in 1866. Lot 7,140 feet ; nine rooms.

- Cook*, Groton street; built in 1852. Lot 4,922 feet; six rooms.
- Cheever*, Thacher street; built in 1846. Lot 2,003 feet; three rooms.
- Dwight*, Rutland street; built in 1851. Lot 7,850 feet; six rooms.
- Dean*, Wall street; built in 1853. Lot 3,649 feet; six rooms.
- Dawes*, High street place; built in 1860. Lot 6,368 feet; six rooms.
- Drake*, C street, South Boston; built in 1869. Lot 10,260 feet; six rooms.
- Emerson*, Poplar street; built in 1860-61. Lot 5,924 feet; six rooms.
- East Street Place*; built in 1849. Lot 2,706 feet; four rooms.
- Eustis Street*, Boston Highlands; built in 1848. Lot 13,543 feet; four rooms.
- Freeman*, Charter street; built in 1868. Lot 5,247 feet; six rooms.
- Franklin Place*, Boston Highlands; built in 1865. Lot 8,098 feet; four rooms.
- Guild*, East street, built in 1835; twelve rooms. Lot 7,250 feet.
- Grant*, Phillips (formerly Southac) street; built in 1852. Lot 3,744 feet; four rooms.
- George Street*, Boston Highlands; built in 1861. Lot 18,894 feet; six rooms.
- Hawes*, Broadway, South Boston; built in 1823; eight rooms.
The lot contains about 14,972 feet, including the land occupied by the Simonds School.
- Hayden Place*, Boston Highlands; built in 1859. Lot, 13,500 feet; four rooms.
- Heath Street*, Boston Highlands; built in 1857. Lot 10,557; two rooms.
- Ingraham*, Sheafe street; built in 1848. Lot 2,198 feet; three rooms.
- May*, Fayette street; built in 1870; Lot 5,242 feet.
- Mount Pleasant avenue*, Boston Highlands; built in 1847; Lot 9,510 feet; two rooms.
- Monroe Street*, Boston Highlands; built in 1854. Lot 11,910 feet; two rooms.

Mill-Dam, Boston Highlands; built in 1849. Lot not owned by the city; two rooms.

Mather, Broadway, between B and C streets, South Boston; built in 1842. Lot 10,160 feet; ten rooms.

North Margin Street, built in 1837. Lot 1,661 feet; two rooms.

Oliver, Sumner street, near Lamson street, East Boston; built in 1843. Lot 2,263 feet; two rooms.

Pierpont, Hudson street, near Oak; built in 1850. Lot 4,216 feet; four rooms.

Parkman, Silver street, South Boston, between Federal and A streets; built in 1848. Lot 5,306 feet; six rooms.

Pormort, Snelling place, from Hull street; built in 1855. Lot 4,373 feet; six rooms.

Phillips Street, Boston Highlands; built in 1867. Lot 20,595 feet; eight rooms.

Rice, Concord street; built in 1845; remodelled and enlarged in 1861. Lot 10,756 feet; twelve rooms, and a Ward room for the citizens of Ward 11.

Savage, Harrison avenue (near Essex street); built in 1862. Lot 5,537 feet; four rooms, and a Ward room for Ward 5.

Smith, Joy street, corner of Smith court; built in 1834. Lot 1,938 feet; two rooms.

Sharp, Old Phillips, corner of Anderson and Pinckney streets. Lot 5,611 feet; six rooms, and a Ward room for Ward 6.

Shurtleff, Tyler street; built in 1855. Lot 3,900 feet; six rooms.

Simonds (rear of Hawes), Broadway, South Boston; built in 1840; three rooms.

Somerset Street, bought in 1862. Lot 5,488 feet; four rooms.

Starr King, Tennyson street; built in 1870. Lot 10,318; ten rooms and a hall.

Ticknor, Dorchester, corner of Middle street, Washington Village; built by the town of Dorchester in 1848, purchased by the City of Boston in 1855; was enlarged from four to twelve rooms in 1865. Lot 11,486 feet.

Thornton Street, Boston Highlands; built in 1847. Lot 6,640 feet; two rooms.

Tuckerman, on Fourth street, City Point, between L and M streets; built in 1850, enlarged in 1865. Lot 11,655 feet; six rooms.

Tappan, Lexington street, East Boston; built in 1846. Lot 4,025 feet; three rooms.

Vernon Street, Boston Highlands; built in 1849. Lot 7,675 feet; four rooms.

Weston Street, Boston Highlands; built in 1854. Lot 14,916 feet; four rooms.

Webster, Webster street, East Boston; built in 1852. Lot 5,036 feet; six rooms.

Ware, North Bennet street; built in 1862. Lot 6,439 feet of land; four rooms, and a Ward room for Ward 2.

Webb, Porter street, East Boston; built in 1853. Lot 7,492 feet; six rooms.

Winchell, Blossom street; built in 1845. Lot 5,000 feet; three rooms.

Wait, Suffolk street; built in 1859-60. Lot 10,974 feet; eight rooms.

Way Street; built in 1850. Lot 2,508 feet; three rooms.

Winthrop Street, Boston Highlands; built in 1857. Lot 9,775 feet; two rooms. This building was remodelled in 1870.

Yeoman Street, Boston Highlands; built in 1870. Lot 18,200 feet; twelve rooms.

The Primary School-houses before mentioned, occupy about 434,833 square feet of land. The cost of these houses and land was about \$1,670,362.31.

POLICE DEPARTMENT.

The following property is in charge of the Chief of Police, and kept for use in his department.

STATION HOUSES, viz.:

First District. — Old Hancock School building, Hanover street, remodelled in 1870; lot 3,872 feet.

Second “ — Brick building, Court square; lot 2,029 feet.

Third “ — Brick house, Joy street; lot 6,100 feet.

Fourth “ — Brick house, trimmed with freestone, built in 1865, in La Grange street; lot 5,150 feet.

Fifth “ — Brick house on East Dedham street; lot 3,303 feet.

Sixth District. — Brick house, Broadway, South Boston ; lot 2,925 feet.

Seventh “ — Brick house, Meridian street, East Boston ; lot 3,773 feet.

Eighth “ — Brick house, corner of Commercial and Salutation streets ; built in 1866 ; lot, 3,236 feet. This is for the Harbor Police.

Ninth “ — Basement of Roxbury City Hall, Dudley street, in Boston Highlands. This is also used as a temporary prison for the Court in that district.

Tenth “ — Brick house at junction of Washington and Tremont streets, Boston Highlands ; built 1869 ; lot 6,681 feet.

Eleventh “ — Brick house on the old Almshouse estate, Hancock street, Dorchester.

TELEGRAPHIC APPARATUS, connecting all the Stations, except No. 7, with the Central office at City Hall.

FURNITURE contained in the Chief's Office, City Prison, and eleven Police Station houses : eight hundred police clubs, five hundred belts, two hundred revolvers, five hundred silver badges, and other articles, to the value of thirty-one thousand dollars. (For particulars see the Annual Report of the Chief of Police for 1870.)

At the Central or Chief's office, are kept the books, papers, and records of the department. A Rogues' Gallery, containing over six hundred portraits of as many notorious criminals.

BOAT HOUSE, for Harbor Station at Old People's Ferry ; built in 1869.

FIRE DEPARTMENT.

STEAM FIRE ENGINES. — Twenty-one, located as follows, viz. : six in city proper, three in East Boston, three in South Boston, three in Boston Highlands, and six in Dorchester.

HORSE HOSE CARRIAGES. — Fourteen located as follows, viz. : seven in city proper ; one in East Boston ; two, South Boston ; four, Boston Highlands ; five of which are located in Engine houses.

HOOKE AND LADDER CARRIAGES. — Seven located as follows : two

in city proper ; one in East Boston ; one in Boston Highlands ; one in South Boston, and two in Dorchester.

HORSES. — Seventy-three.

FUEL WAGONS. — One fuel wagon, kept at the Hose-house in North Grove street ; one at the old Hose-house, on Salem street ; one at Engine-house, No. 11 on Sumner street, East Boston ; one at Engine-house, No. 14 on Centre street, Boston Highlands ; one at Engine-house, No. 13 on Cabot street, Boston Highlands ; one at Engine-house No. 16, Lower Mills, Dorchester, one at Engine-house No. 17, Meeting House Hill, Dorchester, one at Hook and Ladder-house No. 5, South Boston, each capable of conveying about two tons to be used in case of large fires, when more fuel is needed than is carried on the engines.

FIRE HOOKS. — Fourteen.

FIRE LADDERS. — Two hundred, of different sizes.

HOSE. — About 46,000 feet of leading, and 500 feet suction.

STEAM FIRE ENGINE HOUSES. — Eighteen, located as follows, viz. : Corner of Fourth and Dorchester streets, S. B. ; Fourth, near K street, S. B. ; Washington, near Dover street ; Marion street, E. B. ; Wall street ; East street ; Paris street, E. B. ; Mount Vernon street, corner of River ; Sumner, corner of Orleans street ; Warren street, Boston Highlands ; Cabot street, do. ; Centre street, do. ; Temple street, Milton Lower Mills, Dorchester ; Meeting House Hill, do. ; Harvard street, Mount Bowdoin, do. ; Norfolk street, Mattapan, do. ; Walnut street, Neponset, do. ; Boston street, Upham's corner, do.

(Engine No. 4 is temporarily located in a stable on Bulfinch street. Engine No. 8 is located in Hose-house No. 1 and Engine No 15 is temporarily located in Hook and Ladder-house No. 5.)

HOSE CARRIAGE HOUSES. — Ten, located as follows, viz. : Salem street ; Hudson street ; North Grove street ; Northampton street ; Shawmut avenue ; Chelsea street, E. B. ; Church street ; B street, S. B. ; Dorchester street, Washington Village, S. B. ; Cabot street, B. H.

HOOKE AND LADDER HOUSES. — Six, located as follows, viz. : Harrison avenue, corner of Wareham street ; Friend street ; Sumner street, corner of Orleans, East Boston ; Eustis street, Boston Highlands ; Fourth street, So. Boston ; Meeting House Hill, Dorchester.

SPARE APPARATUS. — Five Steam Fire Engines; one Hand Engine at Deer Island; there is one Hose Carriage, with 400 feet of hose, located on the Mill-dam. This hose is only used by the residents of that part of the city. Also one Hose Carriage in House No. 1, Salem street, with 1,000 feet of hose, and one in Hook and Ladder House, Harrison avenue, with 1,000 feet of hose. One at South City stable, and one at City Hospital. There are in Ward 16, four Hand Engines, formerly the property of the town of Dorchester.

RESERVOIRS. — One hundred and eighty-one, of which thirteen are located at East Boston, eighteen at South Boston, fifty-one at Boston Highlands, and the balance in the different Wards of the city. They contain from 15,000 to 55,000 gallons each, and are mostly supplied with the Cochituate water.

THE ENGINES, HOSE, CAPS, AXES, LADDERS, and all the other apparatus used by the Fire Department, are owned by the city, and are under the care and control of the Chief Engineer of the Fire Department.

HYDRANTS. — For supplying water in cases of fire, 2,097, viz.: in the city proper, 1,100; at South Boston, 362; at East Boston, 205; at Boston Highlands, 416, and 14 Lowry hydrants in Dorchester; an increase of 150 in all, over last year. The hydrants are located at an average distance of 250 feet from each other.

The Annual Report of the Chief Engineer of the Fire Department, for 1870, gives a full and particular description of the property under his charge, December 31, 1870.

TELEGRAPHIC FIRE ALARM.

The following property is in charge of the Superintendent:

MAGNETIC FIRE ALARM APPARATUS, the whole cost of which is over \$80,000.

WORKING LINES OF WIRE, about 100 miles.

SIGNAL BOXES in use, 151.

STRIKING MACHINES, 42.

ENGINE-HOUSE ALARM GONGS, 38.

ENGINEERS' GONGS, 16.

CLOCKS. — One electric watch clock; one repeating three dial clock, for striking signals.

MAGNETO-ELECTRIC MACHINE, for striking bells, 1.

RELAY MAGNETS, 11.

TEN PEN REGISTER, 1.

OFFICE BELLS, 13.

TELEGRAPH KEYS, 11.

STOCK AND FURNITURE. — 1 switch-board; 1 large galvanometer for spare and local battery; 1 do., for testing purposes; 10 small do., for signal batteries; 1 rheostat for measuring circuits; 1 chronometer; 1 set telegraphic apparatus in Superintendent's house; 4 sets telegraphic apparatus in assistants' houses; 3 miles new iron wire; 300 insulators; 200 iron brackets; 1,000 lbs. zinc; 1,000 sulphate of copper; 600 porous cups for batteries; lot of old machinery and old iron, useless except for repairing other machinery, or to sell as old material; office furniture, bedsteads, bedding, and sundry other articles.

HEALTH DEPARTMENT.

The following property is in charge of the Superintendent of Health:

SOUTH CITY STABLE, SHOPS AND SHEDS. — Situated on Albany street, on the South Bay Territory, opposite Newton street. The lot belonged to the city, before being used for this purpose, and contains 92,911 feet. The stable and buildings connected therewith are of brick. There are also on the premises wooden sheds used for storing wagons, etc. The stable is two stories high, with French roof, and has accommodations for 100 horses. Total original cost, exclusive of land, \$79,089.23.

Connected with the stables are blacksmith, wheelwright and harness-makers' shops, with all the necessary tools, in which the wagons, carts, harnesses, etc., used by the Department, are constructed and kept in repair.

OFFAL DEPOT. — Erected in 1864 on the wharf fronting on Albany street, opposite Brookline street, on the other side of the dock from that used by the Paving Department. The lot which the building occupies, and the yard attached to the same, contains 32,780 feet, and belonged to the city, before being used for that purpose. Total original cost of building, \$18,578.89.

This building is used for the deposit of house offal daily collected in the city carts, and which is thence conveyed without the limits of the city proper by the contractor for the removal of the same.

WEST STABLE AND SHEDS, North Grove street. — The stable is a brick building, a story and a half high, 128 feet by 50, located on North Grove street, built in 1861, with suitable outbuildings attached to the same. It has accommodations for thirty-eight horses. The lot contains about 47,500 feet.

HIGHLAND STABLE, on the old Almshouse lot, Highland street. A part of this stable and adjoining lot is used by the Paving Department.

The Superintendent of Health has charge of the City stables, horses, carts, wagons, etc., necessary for the business of keeping the streets and places clean; collecting the house offal, and abating nuisances of all kinds; collecting the house ashes, dry dirt, etc. A particular inventory and valuation of the property in his charge, including one hundred and twenty-eight horses, is attached to his Annual Report to the City Council, made in January last. The estimated value of the whole property at that time was \$105,257.53.

Prisoners are conveyed to and from the institutions at South Boston, and to the Deer Island steamboat by vehicles furnished by this department.

CITY PHYSICIAN'S OFFICE, Central Charity Bureau Building. — The following property is in charge of the physician, viz.: Seventeen volumes of medical and various other books; one case of, and sundry other instruments.

PAVING DEPARTMENT.

The following property is under the charge of the Superintendent of Streets:

BUILDING AND WHARF, on Albany street, opposite Sharon street, adjoining the City stable. The building is of brick and wood, and covers some 8,000 square feet of land, and is divided into

a shed for breaking stone for macadamizing, blacksmith and carpenters' shops, and a tool-room. The total contents of the lot, including wharf and building, is 55,292 square feet. Original cost of the building, \$10,940.86.

BUILDINGS AND WHARF, on Charles street, corner of Cambridge street. The buildings are two in number, built of wood. One is divided into a blacksmith and carpenters' shops, and office for foreman and wharfinger, with tenement up stairs occupied by the wharfinger; the other building contains a stable, with accommodations for six horses, and a shed for breaking stones for macadamizing, and storage of material. Between the two buildings, at the entrance to the wharf is a Fairbanks standard scale. The total contents of the lot, including wharf and buildings, are about 34,000 square feet. Cost of buildings, \$14,639.74.

LEDGE LOT, on Shawmut avenue, Boston Highlands, containing 134,671 square feet. Upon this lot are buildings containing a steam engine and stone crusher. Also, a stone powder house, and a small wooden cottage, — the latter occupied by the foreman of the ledge.

On the old **ALMSHOUSE** lot, Highland street, Boston Highlands, there is a stable, a portion of which is used by this department, as is also a part of the adjoining lot.

LEDGE LOT on Codman street, Dorchester, containing 299,000 square feet, was purchased in 1870 for the sum of \$5,980. Upon this lot is a building containing a steam engine and stone crusher; the building cost \$1,200, and the engine and stone crusher \$2,330.

On the **ALMSHOUSE** lot, Hancock street, Dorchester, there is a stable, also two sheds, and a tool-house, used by this department. The Superintendent of Streets, in his Annual Report to the City Council, January, 1870, gives a schedule of property belonging to the Paving Department, consisting of twenty-seven horses, twenty-four carts, etc.

SEWER DEPARTMENT.

The Superintendent of Sewers has under his charge 112 miles of sewers built by the city and under its exclusive control. The Department occupies a small lot on North Grove street, and a

larger one with water front, on Albany street, for the storage of materials, tools, etc. In his Annual Report to the City Council, January, 1871, the Superintendent of Sewers gives a schedule of the tools and other property belonging to this department.

PUBLIC BATH HOUSES.

The city owns, with the exception of No. 2, which is leased for the season, the following bathing houses, and the schedule shows their situation and for whose use :

No. 1, West Boston bridge, for Males.

No. 2, Cragie's " " "

No. 3, Warren " " "

No. 4, " " " Females.

No. 5, Border street, East Boston, for Males.

No. 6, " " " " Females.

No. 7, Arch wharf, " Males.

No. 8, Mount Washington avenue bridge, for Males.

No. 9, Foot of Broadway, South Boston, for Females.

No. 10, foot of L street, South Boston, for Males.

No. 11, Dover St. bridge, " " " "

No. 12, " " " Females.

No. 13, Cabot street, Boston Highlands, " Males.

No. 14, " " " " Females.

No. 15, Swett street " " " Males.

Dorchester Bay, 12 dressing houses on the beach.

These houses are floating structures, except Nos. 9, 10, 13 and 14 ; Nos. 9 and 10 are on the beach, and Nos. 13 and 14 are situated on Cabot street, the tanks of which are supplied with Cochituate water. Most of them are oblong, with canvas coverings, enclosing a water surface, around which, inside of the structure, are platforms. All the houses, except Nos. 7 and 8, have dressing rooms attached to them ; those of No. 7 are in a building on the wharf, a gangway connecting them with the floating tank. House No. 9, consists of a main building with ells, in which are the dressing rooms ; from the ends of these ells to the water are fences attached to whose ends is a chain with cork buoys which enclose a

semi-circular water surface. In the offices of the superintendents are various articles of furniture, tools and supplies for making small repairs.

SEALERS OF WEIGHTS AND MEASURES.

There are three of these salaried officers annually appointed by the Mayor, under the ordinance of October 5, 1869. One of them has charge of the business of the north section, one of the south section of the city proper, and the other of the Boston Highlands and Dorchester. They have in their charge various sets of standard weights and measures, etc. See annual reports of 1870 of said officers for detailed statements of property.

CITY ENGINEER'S OFFICE.

The following articles are in charge of the City Engineer:

Instruments for surveying and drawing; drawing and other paper; drawing boards; hanging maps and pictures; 1,500 loose plans; and various other articles.

CITY SURVEYOR'S OFFICE.

The following articles are in charge of the City Surveyor:

Instruments for surveying and drawing; drawing and other paper, books, tools, drawing-boards and horses; hanging maps and plans of the city since 1795; 55 volumes of plans and profiles of streets and indices to same; 3,641 loose plans in drawers; 2,600 engraved plans; and various other articles.

LAMP DEPARTMENT.

The Superintendent of Lamps has charge of 5,505 gas, and 1,192 fluid lamps; posts, brackets, ladders, oil cans, measures, canisters, and other furniture in use by the Lamp Department.

PUBLIC SCALES.

One in the South Stable yard, Albany street; one in Haymarket square; one in Central square, East Boston; one, corner of Eustis and Mall streets, Boston Highlands.

POUNDS.

One on the South Bay land ; one at East Boston ; one at South Boston ; one on Almshouse lot, Boston Highlands ; one on Almshouse lot, Dorchester.

FURNITURE.

In the various offices in City Hall, Old Roxbury City Hall, Court House, Jail, Registry of Deeds, Probate Office ; in the Grammar and Primary School-houses owned by the city, and in several rooms hired for school and other purposes.

COMMON, ETC.

List of Property in charge of the Superintendent of Common and Squares.

1 deer house on Common, 1 duck house, 1 swan house on Garden ; 1 snow plough and scraper at city stables ; 1 cast iron roller, 24 shovels, 20 hoes, 12 snaths, 9 sickles, 12 garden trowels, 4 edging knives, 2 tree scrapers, 12 iron rakes, 12 wooden rakes, 15 spading forks, 18 spades, 2 pairs of pruning shears, 1 grindstone, 3 handcarts, 2 iron bars, 2 garden reels, 4 garden lines, 1 pruning chisel, 1 cast iron wrench, 1 wagon wrench, 2 brands "Common," 3 hot beds, 32 sashes, 7 ladders, 3 baskets, 1 half bushel measure, 2 images at Chester Park, 1 white marble image and pedestal in city stable, 6 cast iron vases in Garden, 1 frame covering at fountain, Worcester square, 4 sets of wood covering for steps on Common, 75 cast iron notices, "Keep off the Grass," 150 wooden notices, "Keep off the Grass," 200 bundles of broom stuff, 200 feet of Manilla rope, 6 whetstones, 100 cast iron seats in Garden, 350 settees in Garden, Common and squares, 6 watering pots, 1 stove, 300 dahlia bulbs, 300 dahlia poles, 4 water pails, 2 barrels of grain, 6 hand saws, 2 cross-cut saws, 4 axes, 2 hatchets, 1 garden engine, 7 lawn mowing machines, 100 garden trellises, 6 manure forks, 4 hay forks, 7 cesspool shovels, 3 wheelbarrows, 1 tree hook, 1 ten foot pole, 1 writing desk, statuary, Brewer fountain on Common and frame covering for same ; statues, Edward Everett, Ether monument, Washington statue, Venus, with wood

covering for same, on Garden; Hamilton, on Commonwealth avenue, 206 sections of plank walk on Common, 49 sections of plank walk on Garden.

LIVE STOCK, 9 deer on Common, 5 swans and 8 ducks on Garden.

GREEN HOUSE on the Public Garden leased for \$3,000 per annum.

CEMETERIES.

NINE; viz., the *South*, on the Neck, Washington street; the *Central*, on the Common; the *Granary* and the *Chapel*, on Tremont street; one on *Copp's Hill*; one at *South Boston*; one at *East Boston*; two in *Boston Highlands*, — viz, one in Warren street, and one corner of Eustis and Washington streets; two in *Dorchester*, — one, the *North*, at Upham's corner; the other, the *South*, at Milton Lower Mills.

MOUNT HOPE CEMETERY. — Located in West Roxbury, about $5\frac{1}{2}$ miles from the city. Contents $104\frac{3}{4}$ acres. House occupied by the Superintendent of the Cemetery is owned by the city.

TOMBS. — Twenty-five in the South Burial-ground.

One infant tomb in the South Burial-ground.

Two infant tombs in the Copp's Hill Burial-ground.

One for adults and one for infants in the Granary Burial-ground.


One in the Chapel Burial-ground, for infants.

One in the Central Burial-ground, for infants.

Three receiving tombs at East Boston.

One receiving tomb in Dorchester, North.

One receiving tomb in Dorchester, South.

 No graves are now allowed to be dug in the cemeteries in the city proper.

ONE FUNERAL CAR.

BELLS AND CLOCKS.

Hedding Church, Tremont street — Clock, transferred from the Deer Island building to this church.

Charles street Church, — Clock and Dials, cost in 1850-51, \$506.39.

Shawmut avenue Church, — Bell and Clock, cost 1852-53, \$1,000.

Union Chapel, East Boston, — Bell, cost in 1853-54, \$244.53.

- Phillips Church, South Boston, — Clock, cost in 1868-69, \$625.
Christ Church, Salem street, — Clock, cost in 1869-70, \$900.
Methodist Church, Winthrop street, Boston Highlands, — Clock, cost in 1870, \$600.
Lincoln School-house, South Boston, — Clock, cost in 1870, \$600.
Faneuil Hall, — Bell (steel), 5,816 lbs.
Boylston Market, — Bell (composition), 529 lbs.
Castle street Church, — Bell (composition), 1,760 lbs.
Methodist Episcopal Church, Saratoga street, East Boston, — Bell (composition), 1,968 lbs.
Adams School-house, Sumner street, East Boston, — Bell (steel), 2,995 lbs.
Boylston School-house, Washington street, near Dover, — Bell (composition), 818 lbs.
Chapman School-house, Eutaw street, East Boston, — Bell (steel), 3,109 lbs.
Channing School House, East street, — Bell (steel), 1,363 lbs.
Dean School-house, Wall street, — Bell (composition), 712 lbs.
Everett School-house, Camden street, — Bell (composition), 1,501 lbs.
Franklin Place School-house, Boston Highlands, — Bell (composition), 4,067 lbs.
George street School-house, Boston Highlands, — Bell (composition), 4,083 lbs.
Lawrence School-house, B street, South Boston, — Bell (steel), 3,400 lbs.
Lincoln School-house, Broadway, South Boston, — Bell (composition), 1,191 lbs.
Old Phillips School-house, Anderson street, — Bell (composition), 550 lbs.
Ticknor School-house, Washington Village, — Bell (steel), 2,995 lbs.
Smith street School-house, Boston Highlands, — Bell (composition), 4,160 lbs.
Wells School-house, Blossom street, — Bell (composition), 1,675 lbs.
Engine house, No. 11, Sumner street, East Boston, — Bell (composition), 817 lbs.

Engine house, No. 12, Warren street, Boston Highlands, — Bell (composition), 3,509 lbs.

Engine house, No. 16, Temple street, Dorchester, — Bell (composition), 4,149 lbs.

Engine house, No. 18, Harvard street, Dorchester, — Bell (composition), 3,184 lbs.

Engine house, No. 20, Walnut street, Dorchester, — Bell (composition), 3,061 lbs.

Engine house, No. 21, Boston street, Dorchester, — Bell (composition), 3,026 lbs.

Hose house, No. 2, Hudson street, — Bell (composition), 800 lbs.

Hose house, No. 6, Chelsea street, East Boston, — Bell (composition), 422 lbs.

Hook and Ladder house, No. 3, Harrison Avenue, — Bell (steel), 1,000 lbs.

OVERSEERS OF THE POOR.

In charge of the Board of Overseers of the Poor.

CENTRAL CHARITY BUREAU BUILDING, located at the corner of Chardon and Hawkins streets, is of brick, with granite trimmings, and is occupied by the Overseers of the Poor and the following charitable societies: Boston Provident Association, Industrial Aid Society, Massachusetts Soldiers' Fund, Boston Soldiers' Fund, Boston Sewing Circle, Ladies' Relief Agency, and the Young Men's Benevolent Society. The City Physician also occupies a room in this building.

TEMPORARY HOME FOR THE DESTITUTE, located at the corner of Chardon and Bowker streets, is of brick, with granite trimmings. This building and the one above-mentioned were erected on a lot, whose contents were 22,000 square feet. The total cost of these buildings, with the land and the boiler house in the rear, was \$210,494.38.

TRUST FUNDS.

OVERSEERS OF THE POOR'S FUNDS.

Trust Funds in the hands of the Overseers of the Poor. F. W. LINCOLN, *Chairman*; OTIS NORCROSS, *Treasurer*. April 29, 1871.

PEMBERTON FUND. — This Fund comprises bequests made to the City of Boston, from 1760 to the present time, from "A. B.," Daniel Oliver, Margaret Blackader, Alice Quick, Anne Wheelwright, Mary Ireland, Benjamin Pemberton, Martha Stevens, Mrs. H. Driscoll, William Breed, Samuel Elliot, John Coffin Jones, Mary Belknap. The most important, however, of the bequests was from BENJAMIN PEMBERTON, Esq., whose will was proved June 25, 1782; and for that reason his name has been given to the fund. During the past year, small donations have been received from two parties, whose names are unknown, in the one case of the amount of \$350, and in the other, \$30. The income of this fund is to be expended, at the discretion of the Overseers, in semi-annual payments to the poor of this city. The amount of this fund, April 29, 1871, \$95,585.94.

BOYLSTON FUNDS. — These funds were from a bequest by JOHN BOYLSTON, who died in London. His will was proved June 12, 1795. One portion of the bequest is ordered to be paid to "Poor and decayed householders of the Town of Boston" "not under fifty years of age," "persons of good character, and reduced by the Acts of Providence, not by indolence, extravagance or other vice." The other portion to be applied to the "nurture and instruction of Poor Orphans and Deserted Children of the Town of Boston until fourteen years of age."

The Boylston Relief Fund amounted, April 29, 1871, to \$18,634.42. The Boylston Educational Fund amounted, April 29, 1871, to \$70,945.33.

MASON FUND— Was a bequest of JONATHAN MASON, by will dated July 15, 1798. Interest to be paid annually to the Chaplain of the Almshouse or Workhouse. Interest to be added until one is appointed. The interest is now paid annually towards the salary of the Chaplain of the House of Industry. Amount of Mason Fund, April 29, 1871, \$8,009.80.

DEXTER FUND— Was a bequest of SAMUEL DEXTER, by will dated May 7, 1811, for supplying firewood or coal to such objects of charity as are not supported in the Almshouse, though sometimes relieved by the Overseers of the Poor. Amount of Dexter Fund, April 29, 1871, \$1,873.68.

JEFFRIES FUND— Was a bequest of DAVID JEFFRIES, former Town Treasurer. Will dated January, 1786. Income to be applied to the purchase of tea, coffee, chocolate and sugar for the refreshment of those persons who, in the Providence of God, are or shall be obliged to seek refuge in the Almshouse, after having lived reputably, but always giving preference to the pious poor. Amount of Jeffries Fund, April 29, 1871, \$1,651.31.

FIFTY ASSOCIATES CHARITY AND SEARSTAN CHARTER HOUSE are funds contributed by the late Hon. DAVID SEARS, for the relief of the Poor.

| | | | | |
|---|---|---|----------|----|
| Amount of Fifty Associates Charity Fund | . | . | \$38,523 | 58 |
| “ “ Searstan Charter House “ | . | . | 47,562 | 00 |

RECAPITULATION.

| | | | | | | | | |
|---------------------------|---|---|---|---|---|---|--------|----|
| Pemberton Fund | . | . | . | . | . | . | 95,585 | 94 |
| Boylston Educational Fund | . | . | . | . | . | . | 70,945 | 33 |
| Boylston Relief Fund | . | . | . | . | . | . | 18,634 | 42 |
| Mason Fund | . | . | . | . | . | . | 8,009 | 80 |
| Dexter Fund | . | . | . | . | . | . | 1,873 | 68 |
| Jeffries Fund | . | . | . | . | . | . | 1,651 | 31 |

\$196,700 48

| | | | | | | | |
|--------------------------|---|---|---|---|---|--------|----|
| Fifty Associates Charity | . | . | . | . | . | 38,523 | 58 |
| Searstan Charter House | . | . | . | . | . | 47,562 | 00 |

\$282,786 06

FRANKLIN FUND.

This is a fund for the encouragement of young mechanics. Dr. BENJAMIN FRANKLIN, in his will, gave the inhabitants of Boston, in 1791, one thousand pounds sterling, which he directed to be loaned in sums of not more than £80 nor less than £15, to one applicant, at 5 per cent interest; to be repaid in annual instalments of 10 per cent each. These loans are restricted to "Young Married Artificers, under the age of twenty-five, who have faithfully served an apprenticeship in Boston, so as to obtain a certificate of good moral character from at least two respectable citizens, who are willing to become their sureties in a bond for the repayment of the money."

The Doctor calculated (not anticipating any losses) that the one thousand pounds would increase in the course of one hundred years, to one hundred and thirty-one thousand pounds (\$582,000); and of this amount he would have the managers lay out £100,000 in public works; and the remaining £31,000 he would have continue on interest for another term of one hundred years, at the end of which time he calculated that the fund would be £4,610,000; of which, £1,610,000 was to be at the disposition of the inhabitants of the Town of Boston, and the balance to the Government of the State.

The Trustees under the Will are the Selectmen (now Board of Aldermen), united with the ministers of the oldest Episcopalian, Congregational, and Presbyterian Churches in the town of Boston. The first loan was made in May, 1791.

The Treasurer of the Fund, FREDERIC U. TRACY, in his annual report to the trustees, makes the statement of its condition, Jan. 1, 1871, viz.:

| | |
|-----------------------------------|--------------|
| Amount of Fund, Jan. 1, 1870, | \$142,068 90 |
| Interest accrued during the year, | 9,124 47 |
| | <hr/> |
| Amount of Fund, Jan. 1, 1871, | \$151,193 37 |
| | <hr/> <hr/> |

This amount consists of

TRUST FUNDS.**337**

| | |
|---|---------------------|
| Deposit in Massachusetts Hospital Life Insurance Company, | \$149,802 74 |
| Deposit in Provident Institution for Savings, | 387 15 |
| “ Suffolk Savings Bank, | 408 48 |
| Two bonds, | 600 00 |
| | <hr/> |
| | \$151,193 37 |
| | <hr/> |

Treasurer of the Fund, **FREDERIC U. TRACY**, City Treasurer.
Office, City Hall.

FRANKLIN SCHOOL MEDAL FUND.

This is a legacy by **BENJAMIN FRANKLIN**, in 1790, the interest on which, since 1792, has been invested in silver medals, which are now distributed at the annual examination, among the most deserving boys in the **ENGLISH HIGH AND LATIN SCHOOLS**.

One certificate of City of Boston Five per cent Stock, \$1,000 00

LAWRENCE HIGH SCHOOL FUND.

This is a donation made by the late **HON. ABBOTT LAWRENCE**, of Boston, in the year 1844, the interest on which is payable annually to the Sub-Committee of the **ENGLISH HIGH SCHOOL** for the time being; and is by them distributed in prizes for the best performances in various branches of literature and science in that institution; and in such other rewards to the scholars in that school as the Committee shall recommend.

One certificate of City of Boston Six per cent Stock, \$2,000 00

LAWRENCE LATIN SCHOOL FUND.

This is a donation made by the late **HON. ABBOTT LAWRENCE**, in the year 1845, the interest on which is payable annually to the “Chairman of the Sub-Committee of the **PUBLIC LATIN SCHOOL**, for the time being,” and is distributed in prizes for the general encouragement of the scholars in such a way as the Sub-Committee of that school shall consider advisable.

One certificate of City of Boston Six per cent Stock, \$2,000 00

LATIN SCHOOL PRIZE FUND.

This is a donation from a number of Gentlemen of Boston, in the year 1819, the interest of which is invested in prizes which are annually distributed among the most deserving scholars in the PUBLIC LATIN SCHOOL.

One certificate of City of Boston Six per cent Stock, \$1,050 00

WEBB FRANKLIN SCHOOL FUND.

This is a legacy, made in the year 1828, by RUFUS WEBB, Esq., who was for a great many years a WRITING MASTER in one of our Public Schools.

The income from this fund is applied to the purchase of books, etc., for the use of the indigent scholars in the WRITING DEPARTMENT OF THE FRANKLIN SCHOOL.

One certificate of City of Boston Six per cent Stock, \$1,000 00

NORCROSS SCHOOL LIBRARY FUND.

Donation of Hon. OTIS NORCROSS. The income from this fund is to be paid to the master of the "Norcross School," to be expended in books for a library for the first class of said school.

One certificate of City of Boston Six per cent Stock, \$500 00

COMINS SCHOOL LIBRARY FUND.

Donation of Hon. LINUS B. COMINS, the interest of which is to be expended upon the Library of the "Comins Grammar School for Girls," and to be held in trust by the Chairman of the School Committee, the Mayor of the City and the President of the Common Council, who are constituted, *ex officio*, Trustees of the Fund.

One certificate of City of Boston Six per cent Stock, \$500 00

SMITH FUND.

This is a legacy by ABIEL SMITH, Esq., of Boston, who died in 1815, to the SELECTMEN OF THE TOWN OF BOSTON, for the time being.

The income from this fund is appropriated towards the expense of "the Free Instruction of COLORED CHILDREN in Reading, Writing, and Arithmetic."

| | |
|---|------------|
| One certificate of the City of Boston Five per cent | |
| Stock, payable in the year 1880, for | \$4,000 00 |
| Eleven shares Suffolk National Bank, Boston, par value, | 1,100 00 |
| Fifteen shares in the Boston and Providence Railroad | |
| Corporation, par value, | 1,500 00 |
| Four shares Continental National Bank, par value, | 400 00 |
| Two United States 5-20 Bonds, | 200 00 |
| | <hr/> |
| | \$7,200 00 |
| | <hr/> |

POLICE CHARITABLE FUND.

The City Council passed an ordinance June 17, 1870, to take effect on its passage, providing that "all moneys received by police officers for fees as witnesses, and paid by them into the City Treasury, shall be kept as a separate fund, for a period of five years, and be invested and managed by the Mayor, Treasurer, and Auditor of the City, for the time being, who shall be trustees thereof. The income of the said fund shall be applied to the relief of persons who have received an honorable discharge from the police force by reason of sickness, age, or other inability, and who are, in consequence thereof, in necessitous circumstances; and also to the relief of the widows and orphans in necessitous circumstances, of police officers who have died while in the service of the city. Said trustees may make such rules and regulations for the appropriation and disbursement of the interest of said fund as they may deem expedient; subject, however, to such orders or ordinances as the City Council may from time to time adopt."

The trustees for 1871, consisting of the Mayor, William Gaston, the City Treasurer, F. U. Tracy, and the Auditor of Accounts, Alfred T. Turner, were organized by the election of William Gaston, Chairman, and Alfred T. Turner, Treasurer and Secretary. One certificate of City of Boston Six per cent stock, \$7,000 00
Cash, 617 25

\$7,617 25

All applications for relief in accordance with the terms and conditions as set forth in the above ordinance, to be made in writing, addressed to Alfred T. Turner, Secretary, Auditor's office, City Hall.

POOR WIDOWS' FUND.

This is a donation made by Mrs. JOANNA BROOKER and others to the Selectmen of Boston for the time being.

The income from this Fund is paid over in equal proportions to the Aldermen of the city, and they distribute the same, at their discretion, for the relief of POOR WIDOWS AND SICK PEOPLE.

| | |
|---|------------|
| One certificate of City of Boston Six per cent Stock, due 1878-79, | \$1,500 00 |
| One certificate of City of Boston Six per cent Stock, | 1,700 00 |
| | <hr/> |
| | \$3,200 00 |
| | <hr/> |

STOUGHTON POOR FUND.

Bequest of Gov. WILLIAM STOUGHTON, who died July 7, 1701. By his will he gave £50 to the relief of the Poor of Dorchester, to be improved by the care of the Selectmen, and the income to be distributed to the most needy inhabitants.

| | |
|------------------------------|----------|
| D. Ferguson's Mortgage Note, | \$842 06 |
| | <hr/> |

STOUGHTON SCHOOL FUND.

This is a bequest of Governor WILLIAM STOUGHTON, who died at Dorchester, July 7, 1701, and the following extract from his will furnishes the purposes for which it was made. "Unto the Schools of Dorchester I give the sum of one hundred and fifty pounds to be secured and settled under improvement for a yearly income towards the advancement of the salary of the schoolmaster, wherein my will is, that if within the space of ten years next following the date of this my last will, the town of Dorchester shall not have provided and settled such a salary of their own proper gift as shall make up the present salary, already settled to be and continued to the full value of £40 a year; in that case, I say my will is, that, until they shall have provided and settled a salary of that value of £40 a year, the whole improvement of this my gift shall yearly be paid to the steward of Harvard College in Cambridge, and at the discretion of the President and Fellows thereof,

be given toward the encouragement of some well-deserving student there coming from or belonging to the town of Milton, if any such there be, otherwise to some other that may deserve it."

The terms of this bequest were complied with by the authorities of the town of Dorchester. This fund was received from the Treasurer of the town of Dorchester by the terms of the Act of Annexation of said town to Boston, and stands as follows :

| | |
|---------------------------------|-------------|
| 16 shares State National Bank, | \$1,600 00 |
| 9 " Tremont National Bank, | 900 00 |
| 4 " Blue Hill National Bank, | 400 00 |
| 6 " Boston and Albany Railroad, | 600 00 |
| D. Ferguson's Mortgage Note, | 440 00 |
| | <hr/> |
| | \$3,940 00 |
| | <hr/> <hr/> |

GIBSON SCHOOL FUND.

This is a bequest of CHRISTOPHER GIBSON for school purposes. He applied for freemanship in the town of Dorchester, October, 1630, and was an inhabitant of that town as late as 1646, but removed to Boston previous to 1650, in which year he assisted in forming the Old North Society. He provided by will, about 1674, "that if anything of his estate should remain undisposed of after the payment of his legacies therein bequeathed and of his just debts, such remainder of his estate should be left to the discretion of his executors to purchase some estate for the promoting of learning in the town of Dorchester." There remained in the hands of the executors, after complying with the terms of the will, £104, with which sum, the surviving executor, Daniel Preston, purchased twenty-six acres of land at Smelt Brook, and deeded the same, on the sixth day of February, 1693, "to Enoch Wiswell, Samuel Robinson, John Tolman, James Bird and Increase Sumner, as Trustees aforesaid for the time being, and to their successors and assigns for ever in the same place, trust and office, to and for the only sole use and purpose, benefit and behoof of the schools of learning in the town of Dorchester, and to and for no other use, intent or purpose whatsoever, absolutely without any manner of condition, redemption or revoca-

tion in any wise." Sales of this land have been made from time to time and the part still held consists of 622,671 square feet.

| | |
|------------------------------------|----------|
| United States registered bond, | \$5,000 |
| City of Boston six per cent bonds, | 6,000 |
| Sarah Hills, mortgage note, | 1,000 |
| D. A. Craig, do. | 1,000 |
| | <hr/> |
| | \$13,000 |
| | <hr/> |

PUBLIC LIBRARY FUNDS.

BIGELOW FUND. — This is a donation made by Hon. JOHN P. BIGELOW, in August, 1850, when Mayor of the city.

The income from this fund is to be appropriated to the purchase of books for the increase of the library.

One certificate of City of Boston Six per cent Stock, for \$1,000.00.

Payable to the Chairman of the Committee on the Public Library for the time being.

BATES FUND. — This is a donation made by JOSHUA BATES, Esq., of London, in March, 1853.

One certificate of City of Boston Six per cent Stock, for \$50,000.00.

"The income only on this fund is to be, each and every year, expended in the purchase of such books of permanent value and authority as may be found most needful and most useful." Payable to the Mayor of the city for the time being.

PHILLIPS FUND. — This is a donation made by the Hon. JONATHAN PHILLIPS, of Boston, in April, 1853.

One certificate of City of Boston Six per cent Stock, for \$10,000.00.

The interest on this fund is to be used exclusively for the purchase of books for the said library.

Also a bequest by the same gentleman, in his will, dated 28th September, 1849.

One certificate of City of Boston Six per cent Stock, for \$20,000.00.

The interest on which is to be annually devoted to the maintenance of a free Public Library.

Both of these items are payable to the Mayor of the city for the time being.

Mr. Phillips died on the 29th July, 1860, at the age of 82, and this latter sum was realized by the city in April, 1861.

LAWRENCE FUND. — This is a bequest by the late Hon. ABBOTT LAWRENCE, of Boston.

One certificate of City of Boston Six per cent Stock, for \$10,000.00.

The interest on this fund is to be exclusively appropriated for the purchase of books for the said library, having a permanent value.

Payable to the Mayor of the city for the time being.

TOWNSEND FUND. — This is a donation from William Minot, and William Minot, jr., Esqrs., executors of the will of Miss Mary P. Townsend, of Boston, at whose disposal she left a certain portion of her estate, in trust, for such charitable and public institutions as they might think meritorious. Said executors accordingly selected the Public Library of the city of Boston, as one of such institutions, and attached the following conditions to the legacy: "The income only shall in each and every year be expended in the purchase of books for the use of the library; each of which books shall have been published in some one edition at least five years at the time it may be so purchased."

One certificate of City of Boston Six per cent Stock, for \$4,000.00.

TICKNOR BEQUEST. — By the will of the late GEORGE TICKNOR, Esq., of Boston he gives to the city of Boston, on the death of his wife, all his books and manuscripts in the Spanish and Portuguese languages, about four thousand volumes, and also the sum of four thousand dollars. After the receipt of said sum, the city is required to expend not less than one thousand dollars in every five years, during the twenty-five years next succeeding (*i. e.* the income of the four thousand dollars, at the rate of five per cent per annum), in the purchase of books in the Spanish and Portuguese language and literatures. At the end of twenty-five years, the income of the said sum is to be expended annually in the purchase of books of permanent value, either in the Spanish and Portuguese languages, or in such other languages as may be deemed expedient by those having charge of the library. The books bequeathed or purchased are always to be freely accessible

for reference or study, but are not to be loaned for use outside of the library building. If these bequests are not accepted by the city, and the trusts and conditions faithfully executed, the books, manuscripts, and money are to be given to the President and Fellows of Harvard College.

In order that the city might receive the immediate benefit of this contribution, Mrs. Anna Ticknor, widow of the donor, relinquished her right to retain, during her life, the books and manuscripts, and placed them under the control of the city, the City Council having previously accepted the bequests in accordance with the terms and conditions of said will, and the Trustees of the Public Library received said bequests in behalf of the city, and made suitable arrangements for the care and custody of the books and manuscripts. One certificate of City of Boston Six per cent Stock, for \$4,000.00.

FRANKLIN CLUB FUND.

One certificate of City of Boston Six per cent Stock, for \$1,000.00.

This is a donation made in June, 1863, by a literary association of young men in Boston, who, at the dissolution of the Association, authorized its Trustees, Thomas Minns, John J. French, and J. Franklin Reed, to dispose of the fund on hand in such a manner as to them should seem judicious. They elected to bestow it on the Public Library, attaching to it the following conditions: "In trust, that the income, but the income only, shall, year by year, be expended in the purchase of books of permanent value for the use of the free Public Library of the city, and, as far as practicable, of such a character as to be of special interest to young men." The Trustees expressed a preference for books relative to Government and Political Economy.

Beside the above, the following donations have been made to the Public Library, and the amounts have been appropriated to the purchase of books, according to the intention of the donors, viz.:

| | |
|---------------------------------------|-------------------|
| The late Hon. Samuel Appleton, | \$1,000 00 |
| Mrs. Sally Inman Kast Shepard, | 1,000 00 |
| James Brown, Esq., late of Cambridge, | 500 00 |
| J. Ingersoll Bowditch, Esq., | 300 00 |
| Nathaniel I. Bowditch, Esq., | 200 00 |
| James Nightingale, Esq., | 100 00 |
| | <hr/> |
| | <u>\$3,100 00</u> |

RECAPITULATION OF PUBLIC LIBRARY TRUST FUNDS.

| | |
|--------------------------|--------------|
| Bigelow donation, | \$1,000 00 |
| Bates donation, | 50,000 00 |
| Phillips donation, | 10,000 00 |
| Phillips bequest, | 20,000 00 |
| Lawrence bequest, | 10,000 00 |
| Miss Townsend's bequest, | 4,000 00 |
| Ticknor bequest, | 4,000 00 |
| Franklin Club, | 1,000 00 |
| | <hr/> |
| Invested funds, | \$100,000 00 |
| Donations expended, | 3,100 00 |
| | <hr/> |
| | \$103,100 00 |
| | <hr/> |

PHILLIPS STREET FUND.

This is a bequest from the Hon. JONA. PHILLIPS, who died in July, 1860.

One certificate of City of Boston Six per cent Stock, payable to the Mayor of the city for the time being, for \$20,000.00.

The interest on this fund "may be expended annually by the Board of Aldermen, subject to the approval of the Mayor, to adorn and embellish the streets and public places of the city."

CITY HOSPITAL FUNDS.

GOODNOW FUND. — ELISHA GOODNOW, of South Boston (Ward XII.), who died in the year 1851, and whose will is dated 12th July, 1849, bequeathed to the city "all the rest and residue of his estate, real and personal, not otherwise disposed of," for the purpose of establishing, in the Eleventh or Twelfth Wards of the city, a Hospital for the Sick. One-half of said funds to be applied for the establishment and maintenance of free beds, which should always be at the disposal and under the control of the Officers of the Government of said Hospital for the time being. Under this will, the city came into possession of certain real estate situated on Cross street, which has been disposed of, and has produced the sum of \$16,500, which has been invested in City of Boston Six per

cent Stock. Also a lot of land on Third street, South Boston, containing 6,683½ feet, which was disposed of in 1867 for \$4,633.25, of which \$4,000 has been invested in City of Boston Six per cent Stock, and the balance (\$633.25) remains in the City Treasury.

NICHOLS FUND. — LAWRENCE NICHOLS, who died in September, 1862, made the following bequest to the city: "I give to the City of Boston, towards the establishment and endowment of a City Hospital, in case such Hospital shall have been established at the time of my decease, the sum of one thousand dollars." And in case such Hospital should not have been established by the city at the time of his decease, he directed the same amount to be deposited with the Massachusetts Hospital Life Insurance Company, and suffered to accumulate by the addition of interest, until such an Hospital should be established.

The executor of the will, Wm. Perkins, Esq., has paid into the treasury nine hundred and thirty-seven dollars and twenty-five cents (\$937.25), being the amount devised less the *Internal Revenue Tax* on the same, and \$530.50 as one of the "*residuary legatees in the United States*," from the surplus remaining undisposed of. The \$937.25, with the accumulated interest thereon, has been invested in a certificate of City Stock for \$1,000. The balance (\$530.50) remains in the hands of the City Treasurer.

NORCROSS FUND. — Donation of Hon. OTIS NORCROSS, the interest of which is to furnish clothing to indigent patients when leaving the Hospital.

One certificate of City of Boston Six per cent Stock, \$2,000.00.

BALL FUND. — Bequest of the late JONAS BALL, the interest of which is to furnish clothing to indigent patients when leaving the Hospital.

One certificate of City of Boston Six per cent Stock, \$1,000.00.

RECAPITULATION CITY HOSPITAL TRUST FUNDS.

Goodnow Fund. — Two certificates City of Boston
Six per cent Stock, payable to the Mayor for the
time being,

\$20,500 00

Carried forward,

\$20,500 00

TRUST FUNDS.

347

| | |
|---|-------------|
| <i>Brought forward,</i> | \$20,500 00 |
| Cash in City Treasury, | 633 25 |
| <i>Norcross Fund.</i> — One certificate City of Boston Six per cent Stock, payable to the Mayor for the time being, | 2,000 00 |
| <i>Nichols Fund.</i> — One certificate City of Boston Six per cent Stock, payable to the Mayor for the time being, | 1,000 00 |
| Cash in City Treasury, | 530 50 |
| <i>Ball Fund.</i> — One certificate City of Boston Six per cent Stock, payable to the Mayor for the time being, | 1,000 00 |
| | <hr/> |
| | \$25,663 75 |
| | <hr/> |

The ordinance in relation to the City Hospital, Ordinances of 1869, Sec. 9, page 362, provides that said script shall be deposited with the Auditor of Accounts, who shall receive the interest as the same shall become due thereon, and add it to the moneys which shall have been appropriated for the use of the Hospital.

HAWES FUND.

Being a property left by JOHN HAWES, Esq., of South Boston, who died in 1829. By his will, made in 1813, he directed that the income of a portion of his real estate should be applied to certain benevolent purposes, among which were the endowment of places for religious worship, and the establishing and supporting of Public Schools in Ward 12, *South Boston*, in such a way and manner as, in the opinion of certain trustees, should most tend to the benefit and advantage of the inhabitants of said Ward.

The income is derived from one-half of the rents of certain real estate, situated in South Boston, and on the Neck, near the Roxbury line, Ward 11, in the city proper.

No report is required to be made to the City Government by the Trustees of this fund.

BIRD FUND.

This is a property left by the late JOHN H. BIRD, Esq., of South Boston, who died in June, 1835. It consisted of one-half of his real and personal estate, which was placed in the hands of trustees.

By the terms of the Will, which is dated January, 1835, *the net income* of this property is to be applied, after the death of his mother, to the "support of a seminary of the first order for the education of females, to be established and located in South Boston, Ward 12."

No report is required to be made by the Trustees of this Fund to the City Council.

APPROPRIATIONS

FOR THE FINANCIAL YEAR 1871-72,

And an Estimate of the Ways and Means of Meeting the same.

By the fifteenth section of the Ordinance on Finance, the Auditor of Accounts is required to lay before the City Council, in the month of February, annually, an estimate of the amount of money necessary to be raised to meet the expenditures of the then ensuing financial year, under the respective heads of Appropriation, together with an estimate of the Ways and Means of paying the same.

Such estimates were duly made, and laid before the City Council in February last; they were referred to a special Committee, by whom an order was reported which finally passed the City Council.

That order was in substance as follows :

It is hereby ordered by the City Council, That to defray the expenditures of the City of Boston and the County of Suffolk, for the financial year commencing with the first day of May, 1871, and ending with the last day of April, 1872, the following sums of money be, and the same are hereby respectively appropriated for the objects and purposes as explained in the Auditor's Estimate and in the applications of the various Committees and Boards.

And it is further ordered, That no money shall be expended, and no debt be incurred, for any object or purpose, for which a specific appropriation is herein made, beyond the amount which is so specifically appropriated ; *Provided, however,* that any sums of money which may be subscribed or contributed by individuals, to promote the object of any of the foregoing appropriations, and which form no part of the estimated income of the city, shall be strictly applied,

according to the intention of the contributors, and shall be credited to said appropriation accordingly; that is to say: For

| | |
|--|--------------|
| Advertising | \$4,000 00 |
| Annuities | 800 00 |
| Armories | 25,000 00 |
| Bells and Clocks | 3,800 00 |
| Boston Harbor | 10,000 00 |
| Bridges | 27,000 00 |
| Cemeteries | 14,200 00 |
| Chestnut Hill Driveway | 5,000 00 |
| City Debt | 77,625 00 |
| City Hospital | 110,600 00 |
| Common, Public Squares, etc. | 87,850 00 |
| Contingent Funds | 9,024 00 |
| County of Suffolk | 275,000 00 |
| East Boston Ferries | 208,500 00 |
| Engineer's Department | 18,000 00 |
| Fire Alarm Department | 33,718 00 |
| Fire Department | 359,310 00 |
| Health Department | 350,000 00 |
| Interest and Premium | 1,252,000 00 |
| Incidental Expenses | 90,976 00 |
| Lamps | 350,000 00 |
| Markets | 10,500 00 |
| Militia Bounty | 50,000 00 |
| Mount Hope Cemetery | 21,000 00 |
| Overseers of the Poor | 67,200 00 |
| Old Claims | 1,500 00 |
| Paving, Grading and Repairs of Streets | 1,000,000 00 |
| Police | 607,500 00 |
| Printing and Stationery | 35,000 00 |
| Public Baths | 37,000 00 |
| Public Buildings | 95,000 00 |

PUBLIC INSTITUTIONS, viz.:

| | |
|-------------------------------|--------------|
| House of Industry | \$146,500 00 |
| House of Correction | 90,000 00 |

Carried forward,

\$286,500 00 \$5,237,103 00

| | | |
|--|--------------|-----------------------|
| <i>Brought forward,</i> | \$236,500 00 | \$5,237,103 00 |
| Lunatic Hospital | 73,000 00 | |
| Steamboat "H. Morrison" . . | 13,000 00 | |
| Pauper Expenses | 17,000 00 | |
| Quarantine Department . . | 12,500 00 | |
| Office Expenses | 7,800 00 | |
| Receiving House, Deer Island . | 12,000 00 | |
| New Workshop, Deer Island . | 10,000 00 | |
| Laying Water Pipe, Deer Island . | 8,000 00 | |
| | <hr/> | 389,800 00 |
| Public Lands | | 10,000 00 |
| Public Library | | 67,000 00 |
| Reserved Fund | | 300,000 00 |
| Salaries | | 137,000 00 |
| SCHOOLS AND SCHOOL-HOUSES, VIZ. : | | |
| School Instructors | \$875,000 00 | |
| School-houses, Public Buildings . | 240,000 00 | |
| School Expenses, School Committee | 67,000 00 | |
| Salaries of Officers, School Committee | 22,500 00 | |
| | <hr/> | 1,204,500 00 |
| Sealers of Weights and Measures | | 9,565 00 |
| Sewers and Drains | | 100,000 00 |
| Sinking Fund Commissioners . . | | 2,500 00 |
| State Tax | | 933,775 00 |
| Surveyor's Department | | 34,000 00 |
| Unliquidated Street Claims . . | | 65,000 00 |
| War Expenses | | 500 00 |
| Water Works | | 274,000 00 |
| Water Works, Interest and Premium | | 586,000 00 |
| Widening Streets | | 150,000 00 |
| | | <hr/> |
| Total appropriations for 1871-72 | | <u>\$9,500,743 00</u> |

WAYS AND MEANS.

1871-72.

An estimate of the Ways and Means of meeting the Expenditures of the CITY OF BOSTON and the COUNTY OF SUFFOLK, for the financial year 1871-72.

(Commencing with the first day of May, 1871, and ending with the last day of April, 1872.)

| | |
|---|------------------------------|
| Armories | \$10,000 00 |
| City Hospital | 3,500 00 |
| Common | 3,000 00 |
| Corporation Tax | 400,000 00 |
| County of Suffolk | 70,000 00 |
| Fees | 4,400 00 |
| Fire Department | 1,000 00 |
| Interest | 30,000 00 |
| Health Department | 37,655 00 |
| Militia Bounty | 50,000 00 |
| Outstanding Taxes | 300,000 00 |
| Overseers of the Poor | 15,300 00 |
| Paving | 20,000 00 |
| Police | 7,850 00 |
| Public Institutions | 60,000 00 |
| Public Library | 1,000 00 |
| Rents | 100,000 00 |
| Schools | 22,000 00 |
| Sewers and Drains | 40,000 00 |
| Unclaimed Drafts | 1,500 00 |
| Water Works | 760,000 00 |
| Estimated Income, 1871-72, | <u>\$1,987,205 00</u> |
| Appropriations as stated on page 351 | <u>\$9,500,743 00</u> |
| Income as above, | <u>1,987,205 00</u> |
| Amount to be raised by taxation in 1871 for the financial year, 1871-72 | <u><u>\$7,563,538 00</u></u> |

ANNUAL REPORT

OF THE

CITY AND COUNTY TREASURER,

FOR THE

FINANCIAL YEAR

1870-71.



Boston, May 15th, 1871.

TO THE HONORABLE CITY COUNCIL.

Gentlemen: I respectfully submit herewith my accounts with the City and County of Suffolk, for the financial year ending with April 29th.

Your ob't serv't,

FREDERIC U. TRACY,

City Treasurer.

CITY OF BOSTON.

In Board of Aldermen, May 15, 1871.

Referred to the Committee on the Treasury Department. Sent down for concurrence.

CHAS. E. JENKINS,

Chairman.

In Common Council, May 18, 1871.

Concurred.

C. M. WINCH,

President pro tem.

Dr. CITY OF BOSTON, in *Account Current* from May 1, 1870,

| | | | |
|--------------------|--|--------------------|----------------|
| 1871. April 30. | To Cash paid on Mayor's drafts, and charged to the following appropriations, viz.: | No. of Acct. | |
| | Advertising | 1 | \$2,968 24 |
| | Annuities | 2 | 510 16 |
| | Armories | 3 | 24,601 81 |
| | Atlantic Avenue | 4 | 416,383 98 |
| | Bells and Clocks | 5 | 3,015 07 |
| | Boston Harbor | 6 | 4,645 12 |
| | Bridges | 7 | 24,053 28 |
| | Broadway Extension | 8 | 337,982 48 |
| | Boylston Street (Widening) | 9 | 111,707 05 |
| | Bell Tower, Engine No. 16 | 10 | 1,184 50 |
| | Bell Tower, H. & L. No. 3 | 11 | 1,188 00 |
| | Cemeteries | 12 | 12,767 20 |
| | Chestnut Hill Driveway | 13 | 24,751 02 |
| | Chestnut Hill Reservoir | 14 | 329,987 80 |
| | City Debt | 15 | 206,200 00 |
| | City Hospital | 16 | 107,826 78 |
| | Common | 17 | 60,918 25 |
| | Church St. District | 18 | 62,000 17 |
| | Canton St. Grading | 19 | 102,402 21 |
| | Devonshire Street | 20 | 17,005 00 |
| | Dearborn School House | 21 | 39,917 10 |
| | Dorchester Debt | 22 | 12,000 00 |
| | Engineering Department | 23 | 15,083 57 |
| | East Boston Ferry | 24 | 212,645 90 |
| | Engine & Hose House, East St. | 25 | 1,157 16 |
| | Engine House No 4, Dorchester | 26 | 5,664 29 |
| | Carried forward | | \$2,138,481 14 |

to April 30, 1871, with F. U. TRACY, City Treasurer.

Cr.

| 1871. April 30. | By Cash received and credited to the following appropriations, viz.: | No. of Acct. | | |
|--------------------|---|--------------------|-------------|----------------|
| | Armories, from Commonwealth | 121 | ..... | \$10,038 08 |
| | Atlantic Avenue, Sale old buildings ..... | ..... | \$1,450 00 | |
| | Betterments | 122 | 9,448 00 | 10,898 00 |
| | Albany St. Bridge, part cost const., B. & A. R. R. Co. | 123 | ..... | 10,887 50 |
| | Avon Place, Instalments on Bonds ..... | ..... | 4,165 87 | |
| | Betterments | 124 | 8,770 00 | 12,935 87 |
| | Bonds, Instalments on Bonds | 125 | ..... | 237,663 94 |
| | Bank Tax, Assessing and collecting | 126 | ..... | 1,287 82 |
| | Bridges, from Committee for damages | 126 | ..... | 5 00 |
| | Broadway Extension, for land from B. & A. R. R. | 127 | ..... | 2,489 00 |
| | Boylston Street, Betterments | 128 | ..... | 7,600 00 |
| | Chestnut Hill Reservoir, from Water Board | 129 | ..... | 6,513 37 |
| | City Debt, Permanent Loans, per order City Council | 130 | ..... | 7,322,415 89 |
| | City Hospital, Interest on Trust Funds ..... | ..... | 1,290 00 | |
| | from Superintendent | 131 | 5,686 88 | 6,976 88 |
| | Common, Sale Grass ..... | ..... | 13 00 | |
| | Rent Greenhouse | 132 | 1,050 00 | 1,063 00 |
| | City Clerk, for License Fees | 133 | ..... | 3,517 29 |
| | City Registrar, Fees for Publishments | 134 | ..... | 2,046 00 |
| | City Roxbury, for Taxes ..... | ..... | 19 20 | |
| | Sewers ..... | ..... | 861 03 | |
| | Interest on Notes ..... | ..... | 116 30 | |
| | Note paid | 135 | 50 00 | 1,046 53 |
| | Church Street District, Payment on Bonds ..... | ..... | 16,539 79 | |
| | Carried forward ..... | ..... | \$16,539 79 | \$7,637,324 17 |

| | | |
|-----------|---|----------------|
| 1871. | <i>Brought forward</i> | \$2,138,481 14 |
| April 30. | Eliot Street (Widening) | 170,008 83 |
| | Engine House No. 4, Court St. | 4,087 39 |
| | Fire Department | 383,275 53 |
| | Fire Alarms | 51,114 02 |
| | Federal Street (Widening) | 14,655 88 |
| | Fort Hill Improvement | 383,953 31 |
| | Girls' High and Normal School House | 99,703 56 |
| | Grammar School House, Ward 1. | 83,398 46 |
| | " " " " 14. | 92,928 16 |
| | Grammar Schools, Public Buildings School Com'ittee | 141,646 20 |
| | Grading New Streets | 55,098 12 |
| | Gibson School Fund | 20,664 15 |
| | Health Department | 3,000 00 |
| | High School House, Dorchester. | 298,892 87 |
| | Hose House No. 7 | 43,708 37 |
| | House of Industry | 8,700 00 |
| | House of Correction | 111,212 35 |
| | Harrison Avenue Extension | 82,001 09 |
| | Instructors Grammar Schools | 69,857 00 |
| | " Primary " | 587,491 10 |
| | Incidentals | 228,853 56 |
| | Iron Fence in Commonw'th Ave. | 77,241 10 |
| | Lamps | 2,332 35 |
| | Lunatic Hospital | 324,755 51 |
| | Market | 64,441 48 |
| | Mount Hope Cemetery | 9,398 21 |
| | Mount Washington Avenue Bridge. | 28,621 25 |
| | | 60,025 94 |
| | <i>Carried forward</i> | \$5,589,546 87 |

CITY TREASURER'S ACCOUNT, *Continued.*

Cr.

| | | | | |
|--------------------|---|-------|-------------|----------------|
| 1871. April 30. | <i>Brought forward</i> ..... | ..... | \$16,539 79 | \$7,637,324 17 |
| | Betterments | 136 | 4,295 25 | 20,835 04 |
| | Water Loan 1865. — Chestnut Hill Reservoir, Permanent Loan, per order City Council | 137 | ..... | 250,000 00 |
| | Devonshire Street, Betterments | 138 | ..... | 72,182 46 |
| | Dover Street, Sale Land ..... | ..... | 100 00 | |
| | Payment on Bonds | 139 | 830 00 | 930 00 |
| | East Boston Ferry, Sale Ferry Boat ..... | ..... | 2,658 54 | |
| | Tolls | 140 | 177,400 00 | 180,058 54 |
| | Eliot Street, Sale Buildings ..... | ..... | 610 00 | |
| | Betterments | 141 | 13,450 00 | 14,060 00 |
| | Fire Department, Sale Horses ..... | ..... | 475 00 | |
| | Manure ..... | ..... | 321 00 | |
| | Engines and old material ..... | ..... | 2,546 73 | |
| | Keeping Horses ..... | ..... | 348 00 | |
| | For Work | 142 | 45 00 | 3,735 73 |
| | Fire Alarms, from Superintendent | 143 | ..... | 75 00 |
| | Federal Street, Betterments | 144 | ..... | 21,273 51 |
| | Fort Hill Improvement, Sale old buildings ..... | ..... | 15,384 50 | |
| | Payment on bond ..... | ..... | 3,038 40 | |
| | Rents | 145 | 45 00 | 18,467 90 |
| | Grammar Schools, School Com., From Superintendent, Sale Books | 146 | ..... | 5 61 |
| | Hay Scales, North Scales ..... | ..... | 1,106 54 | |
| | South Scales ..... | ..... | 21 44 | |
| | East Boston Scales ..... | ..... | 28 32 | |
| | Boston Highland Scales | 147 | 54 16 | 1,210 46 |
| | Health Department, Offal contract ..... | ..... | 16,796 66 | |
| | Abatement of nuisances ..... | ..... | 1,047 94 | |
| | Removal and sale of Ashes ..... | ..... | 23,989 82 | |
| | Street dirt ..... | ..... | 1,003 00 | |
| | Sales of Manure ..... | ..... | 1,587 50 | |
| | Conveying Prisoners ..... | ..... | 3,322 25 | |
| | Sale of Horses and shoeing ..... | ..... | 664 47 | |
| | old materials | 148 | 514 94 | 48,926 58 |
| | House of Industry, from Directors ..... | ..... | 24,774 58 | |
| | <i>Carried forward</i> ..... | ..... | \$24,774 58 | \$8,269,085 00 |

Dr.

CITY TREASURER'S ACCOUNT, *Continued.*

| | | |
|-----------|--------------------------------------|----------------|
| 1871. | <i>Brought forward</i> | \$5,589,546 87 |
| April 30. | New Lunatic Hospital..... | 56 1,838 29 |
| | New Almshouse, Deer Island..... | 57 1,000 00 |
| | New Boilers, Deer Island..... | 58 8,989 70 |
| | New Main, East Boston..... | 59 630 33 |
| | Overseers of the Poor..... | 60 64,912 99 |
| | Old Claims..... | 61 169 84 |
| | Oliver Street..... | 62 8,533 10 |
| | Paving and Repairs of Streets..... | 63 874,016 84 |
| | Police..... | 64 578,238 21 |
| | Printing and Stationery..... | 65 31,018 72 |
| | Public Baths..... | 66 32,449 57 |
| | Public Buildings..... | 67 100,967 27 |
| | Public Lands..... | 68 8,042 68 |
| | Public Library..... | 69 71,220 00 |
| | Pauper Expenses..... | 70 11,806 62 |
| | Public Institutions, Office Expenses | 71 7,269 64 |
| | Primary School-House, Sixth St. | 72 37,206 75 |
| | " " " Yeoman St.. | 73 37,408 62 |
| | " " " Fayette St.. | 74 16,410 02 |
| | " " " Berlin St. .. | 75 31,129 19 |
| | " " " Winthrop St | 76 11,785 29 |
| | " Schools, Public Buildings. | 77 88,770 49 |
| | " " School Committee | 78 7,717 78 |
| | Paving Buildings, West City Wharf | 79 14,639 74 |
| | Primary School-House, Shurtleff | |
| | District..... | 80 84 25 |
| | Quarantine..... | 81 10,945 89 |
| | Roxbury Debt..... | 82 75,650 00 |
| | <i>Carried forward</i> | \$7,717,398 69 |

CITY TREASURER'S ACCOUNT, *Continued.*

Cr.

| | | | | |
|--------------------|---|-----|-------------|----------------|
| 1871. April 30. | <i>Brought forward</i> | | \$24,774 58 | \$8,269,085 00 |
| | Commonwealth..... | 149 | 1,168 90 | |
| | | | | 25,943 48 |
| | House of Correction, from Directors..... | 150 | | 75,633 56 |
| | Hanover street, Order No. 1, Betterments..... | 151 | | 32,925 00 |
| | Hanover street, Order No. 2, Buildings..... | | 2,066 50 | |
| | On Bonds..... | | 6,903 70 | |
| | Estates sold..... | | 5,586 00 | |
| | Sale of stone..... | | 429 00 | |
| | Betterments..... | 152 | 15,755 53 | 30,740 73 |
| | Instructors Grammar Schools, from Dog Licenses..... | | 7,327 00 | |
| | Non-residents..... | | 181 09 | |
| | School Committee..... | | 292 40 | |
| | Interest on Trust Funds.... | 153 | 299 32 | 8,099 81 |
| | Incidentals, returned by Committee on Free Markets..... | 154 | | 48 65 |
| | Interest, on Bonds..... | | 64,814 79 | |
| | Taxes..... | | 20,314 59 | |
| | Bank deposits..... | | 104,142 40 | |
| | Stock, etc..... | 155 | 37,941 76 | 227,213 54 |
| | Lamps, from Superintendent..... | 156 | | 92 26 |
| | Lunatic Hospital, from Directors..... | 157 | | 5,676 80 |
| | Library, Interest on Trust Funds..... | | 6,220 00 | |
| | from Librarian..... | 158 | 1,150 00 | 7,370 00 |
| | Market, refunded by Committee..... | | 100 00 | |
| | Coal delivered occupants..... | 159 | 375 50 | 475 50 |
| | Militia, from Commonwealth..... | 160 | | 46,285 50 |
| | Mount Hope Cemetery, for Lots sold..... | | 5,710 00 | |
| | Grave fees, etc..... | 161 | 7,566 78 | 13,276 78 |
| | Overseers of Poor, from Treasurer of Overseers..... | | 11,642 71 | |
| | Commonwealth..... | 162 | 3,842 30 | 15,485 01 |
| | Oliver street, Sale of buildings..... | | 985 00 | |
| | Betterments..... | 163 | 31,262 09 | 32,247 09 |
| | <i>Carried forward</i> | | | \$8,790,598 71 |

CITY TREASURER'S ACCOUNT, *Continued.*

| | | | |
|-----------|---|-----|-----------------|
| 1871. | <i>Brought forward</i> | 83 | \$7,717.398 69 |
| April 30. | Repairs Steamboat | 84 | 15,831 25 |
| | Roxbury Latin School | 85 | 2,000 00 |
| | Steamboat H. Morrison | 86 | 12,390 67 |
| | Salaries | 87 | 132,230 57 |
| | Salaries of Officers, Sch'l Committee | 88 | 22,022 11 |
| | Sealers Weights and Measures..... | 89 | 9,824 10 |
| | Sewers and Drains | 90 | 130,749 13 |
| | Surveying Department..... | 91 | 22,656 66 |
| | Survey of Roxbury | 92 | 5,717 16 |
| | Survey of Dorchester | 93 | 4,249 27 |
| | Sea Wall Deer Island | 94 | 11,873 00 |
| | Suffolk Street District | 95 | 341,484 08 |
| | Shawmut Avenue Extension..... | 96 | 92,094 94 |
| | Scollay's Building | 97 | 22 75 |
| | Soldiers' Relief | 98 | 96,564 20 |
| | Temporary Loan | 99 | 329,000 00 |
| | Water Works | 100 | 238,431 80 |
| | " " Wards 13, 14, 15..... | 101 | 105,088 38 |
| | " " Ward 16 | 102 | 237,298 71 |
| | Water Loan..... | 103 | 629,000 00 |
| | Widening Streets | 104 | 132,669 20 |
| | Widening Hanover Street, order 1.. | 105 | 123,361 38 |
| | " " " " " 2.. | 106 | 464,647 23 |
| | Widening Kingston street..... | 107 | 64,093 00 |
| | War Expenses | 108 | 52 00 |
| | Water to Deer Island | 109 | 30,895 15 |
| | Widening Tremont street..... | | 23,308 11 |
| | | | <hr/> |
| | | | \$10,994,953 54 |
| | | | <hr/> |
| | <i>Carried forward</i> | | \$10,994,953 54 |

CITY TREASURER'S ACCOUNT, *Continued.*

Cr.

| | | | | |
|-----------|--|-----|-----------|----------------|
| 1871. | <i>Brought forward</i> | | | \$8,790,598 71 |
| April 30. | Peddlers, Licenses | 164 | | 879 00 |
| | Paving and Repairing streets, Assessments on Sidewalks..... | | 7,023 11 | |
| | Sale of materials..... | | 1,238 88 | |
| | manure | | 88 00 | |
| | oxen | | 336 15 | |
| | On account of raising Tremont street Bridge | 165 | 1,600 00 | 10,286 14 |
| | Police, from Chief for extra services..... | | 5,103 74 | |
| | returned by Chief | | 410 85 | |
| | Clerk for Wagon Licenses | | 2,802 00 | |
| | Carriage " | | 567 00 | |
| | sale Quarantine Boat..... | | 1,495 50 | |
| | uncalled for goods, etc. | | 144 09 | |
| | Officers' fees, Clerk Municipal Court, received previous to June 30, 1870..... | | 937 60 | |
| | Auditor's Draft | 166 | 65 00 | 11,525 78 |
| | Public Buildings, Payments on Bonds..... | | 23,663 20 | |
| | Rent Engine Houses..... | | 490 00 | |
| | " Wardrooms | | 220 00 | |
| | Sale of buildings..... | 167 | 900 00 | 25,278 20 |
| | Public Lands, Sales Land Malden and Lenox Sts. | | 7,300 13 | |
| | Rent Lands | | 1,736 68 | |
| | from Supt. Sewers..... | | 346 19 | |
| | Supt. repairs sidewalks..... | | 886 75 | |
| | Extension time for building..... | | 800 00 | |
| | Repairs sewers..... | 168 | 63 00 | 10,182 75 |
| | Pauper Expenses, Directors Public Institutions..... | 169 | | 560 19 |
| | Primary Schools, P. B., Payments on Bonds..... | | 4,650 00 | |
| | Sale Land | 170 | 444 00 | 5,094 00 |
| | Paving Buildings, West City Wharf, Sale buildings..... | 171 | | 121 50 |
| | Quarantine, Directors Public Institutions | 172 | | 4,359 18 |
| | Rents, from Public Buildings..... | | 36,225 02 | |
| | Markets | 173 | 83,500 32 | 119,725 34 |
| | Relief Fund, Returned by Paymaster..... | | 43 00 | |
| | from Commonwealth..... | 174 | 99,000 00 | 99,043 00 |
| | Steamboat H. Morrison, Directors Public Institutions..... | 175 | | 2,006 00 |
| | <i>Carried forward</i> | | | \$9,079,604 79 |

CITY TREASURER'S ACCOUNT, *Continued.*

Cr.

| | | | | |
|-----------|--|-----|----------------|-----------------|
| 1871. | <i>Brought forward</i> | | | \$9,079,604 79 |
| April 30. | Sealers Weights and Measures, for Fees..... | 176 | | 87 86 |
| | Sewers and Drains, from Supt. for Permits..... | | 3,582 81 | |
| | for Assessments..... | | 55,092 47 | |
| | Work, Water Works..... | | 202 70 | |
| | | | 58,877 98 | |
| | Less paid Boston Water Power Co. | 177 | 7,239 76 | 51,638 22 |
| | School Fund, from Commonwealth..... | 178 | | 12,015 14 |
| | Suffolk St. District, Sale buildings..... | | 6,945 50 | |
| | old materials..... | 179 | 573 17 | 7,518 67 |
| | Station House, Ward 8, Payment on Bond..... | 180 | | 1,600 00 |
| | School for Deaf Mutes, from Commonwealth..... | 181 | | 3,685 79 |
| | Tremont Street, Betterment..... | | 84,555 52 | |
| | Sale Land..... | | 685 00 | |
| | Payment on Bonds..... | 182 | 6,408 20 | 91,643 72 |
| | Temporary Loan, 1870-71, Amount Loan issued by order City Council in anticipation of the Taxes..... | 183 | | \$26,000 00 |
| | Town Dorchester, for Taxes..... | | 4,203 41 | |
| | Interest on Taxes..... | | 340 28 | |
| | Commonwealth, Corp. Tax..... | | 2,557 32 | |
| | “ State Aid..... | | 3,882 00 | |
| | “ School Fund..... | 184 | 688 14 | 11,671 15 |
| | Water Works, for Water Rates..... | | 714,534 64 | |
| | E. Boston..... | | 59,188 28 | |
| | Cutting off..... | | 1,340 00 | |
| | Water Board..... | | 46,479 26 | |
| | | | 821,542 18 | |
| | Less paid Mystic Water Board..... | 185 | 38,932 18 | 782,610 00 |
| | Widening Streets, Sale Buildings..... | | 237 50 | |
| | Payment on Bonds..... | | 10,007 05 | |
| | Sale Iron Fence..... | | 62 00 | |
| | Betterments..... | 186 | 84,590 80 | 94,897 35 |
| | Taxes, Collected for 1870..... | | 8,209,467 12 | |
| | 1869 and older..... | | 458,085 33 | |
| | from Commonwealth, Corporation Tax..... | | 436,826 78 | |
| | <i>Carried forward</i> | | \$9,104,379 23 | \$10,462,972 69 |

| | | | | | |
|-----------|--------------------------------------|-------------|-----------|----------------|-----------------|
| 1871. | Brought forward..... | \$29,365 90 | ..... | \$2,409,814 65 | \$16,788,447 40 |
| April 30. | Widening Hanover street, | No. 1..... | 32,975 00 | .... | . |
| | Widening Hanover street, | No. 2..... | 30,690 73 | 117 | |
| | | | | 93,031 63 | |
| | Due Church Street District Fund... | 118 | 20,835 04 | | |
| | Due Suffolk Street District Fund.... | 119 | 7,518 67 | | |
| | Due Scollay's Building Fund | 120 | 735 00 | | |
| | | | | | 2,531,934 99 |
| | . | | | | |
| | . | | | | |
| | . | | | | |
| | . | | | | |
| | . | | | | |
| 1871. | Balance..... | | | | |
| April 30. | | | | | \$19,320,382 39 |
| | | | | | 2,682,939 26 |
| | | | | | \$22,003,321 65 |

CITY TREASURER'S ACCOUNT, *Concluded.**Cr.*

| | | | | |
|-----------|---|-----|----------------|-----------------|
| 1871. | <i>Brought forward</i> | 187 | \$9,104,379 23 | \$10,462,972 69 |
| April 30. | from Prop. State Tax, Hyde Park. | 187 | 2,102 54 | |
| | Harbor Dredging..... | 188 | | 9,106,481 77 |
| | Scollay's Building, Sale Buildings..... | 189 | | 12,850 00 |
| | Station House Ward 13, Payment on Bonds..... | 190 | | 735 00 |
| | Renewal of Water Loan, Permanent Loans, per order City Council..... | 191 | | 1,555 00 |
| | Water Loan 1870, Permanent Loans, per order City Council..... | 192 | | 688,000 00 |
| | Water Loan 1865, Permanent Loan, per order City Council..... | 193 | | 375,000 00 |
| | Water Loan 1868, Permanent Loans, per order City Council..... | 194 | | 1,000 00 |
| | Balance, cash on hand, May 1, 1870. | | | 125,000 00 |
| | | | | \$20,773,594 46 |
| | | | | 1,229,727 19 |
| | | | | \$22,003,321 65 |
| | By Balance..... | | | \$2,682,939 26 |

BOSTON, April 30, 1871.

ERRORS EXCEPTED.

FREDERIC U. TRACY,

City Treasurer.

[illegible]

to April 30, 1871, with F. U. TRACY, County Treasurer.

Cr.

| 1870. April 30. | No. of Acct. | | |
|---|--------------------|-------------|--------------|
| By Cash received as follows, viz: | | | |
| From Sheriff, for fines and costs..... | | \$26,089 04 | |
| for fines and costs, (Jail)..... | | 11,136 12 | |
| Board U. S. Prisoners..... | 199 | 1,216 68 | |
| | | | \$38,441 84 |
| From Clerk Municipal Court, for fines and costs..... | 200 | | 83,280 21 |
| From Clerk Municipal Court, Bos- ton Highlands, for fines and costs..... | 201 | | 9,073 34 |
| From Clerk Municipal Court, Dor- chester, for fines and costs..... | 202 | | 1,574 53 |
| From Justice in Chelsea, for fines and costs..... | 203 | | 1,693 32 |
| From Master House of Correction, for fines and costs | 204 | | 749 01 |
| From Clerk Superior Civil Court, one-half surplus fees..... | 205 | | 2,504 68 |
| From Clerk Superior Crim'l Court, one-half surplus fees..... | 206 | | 1,026 00 |
| From State Constable, for sale of furniture taken from gambling houses..... | 207 | | 76 99 |
| From Clerk Superior Judicial Court, one-half surplus fees | 208 | | 134 70 |
| From Clerk Municipal Court for fees civil cases..... | 209 | | 3,482 50 |
| From Superintendent House of In- dustry, Deer Island, for fines and costs | 210 | | 2,862 13 |
| | | | \$144,899 25 |
| Balance | | | 127,443 13 |
| | | | \$272,342 38 |

BOSTON, April 30, 1871.

ERRORS EXCEPTED.

FREDERIC U. TRACY,

County Treasurer.

Dr. F. U. TRACY, TREASURER OF THE CITY OF BOSTON AND COUNTY OF SUFFOLK. **Cr.**

| | | | | |
|--------------------|---|--------------------|---|-----------------------|
| 1871. April 30. | To Balance as per Account Current with the City of Boston..... | 1871. April 30. | By Balance, as per Account Current with the County of Suffolk..... | \$127,443 13 |
| | | | | |
| | | | Balance | 2,555,496 13 |
| | | | | <u>\$2,682,939 26</u> |
| | To Balance..... | | | <u>\$2,682,939 26</u> |
| | | | | <u>\$2,555,496 13</u> |

Boston, April 30, 1871.

ERRORS EXCEPTED.

FREDERIC U. TRACY,

City and County Treasurer.

CITY OF BOSTON.

In Board of Aldermen, May 25, 1871.

The Joint Standing Committee on the Treasury Department to whom were referred the accounts of the City and County Treasurer, for the year ending April 30, 1871, beg leave to report, that they have made an examination of the accounts with as much care as the limited time allowed them would permit; and, so far as they are able to ascertain, the entries correspond with the receipts and vouchers on file.

| | |
|---|-----------------|
| The business of the office has amounted to..... | \$21,045,936 84 |
| City account..... | 20,773,594 46 |
| County account..... | 272,342 38 |
| Increase over last year..... | 3,299,885 56 |
| Cash on hand..... | 2,555,496 13 |
| Amount of bonds held by the city..... | 664,127 90 |
| Amount of bonds for sales of land purchased for widening streets..... | 257,571 78 |

Respectfully submitted, for the Committee,

ROBERT COWDIN,
Chairman.

In Board of Aldermen, May 25, 1871.

Read and accepted, sent down for concurrence.

CHARLES E. JENKINS,
Chairman.

In Common Council, May 25, 1871

Concurred.

M. F. DICKINSON, JR.,
President pro tem.



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